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NATIONAL MUNICIPAL LEAGUE

THE LEAGUE'S BUSINESS

The Toledo Convention.—Challenging the citizen to accept his full share of responsibility, both Dr. Harold W. Dodds and Dr. A. R. Hatton, in addresses before the forty-second annual meeting of the National Municipal League held at the Commodore Perry Hotel in Toledo, November 16 and 17, pointed out that such acceptance was an essential part of democracy. The citizen in a democracy has no easy time of it. As Dr. Dodds said, "democracy demands that individuals save themselves by their own intelligence."

These men were addressing a group already convinced of the prime importance of citizen education and participation in government. Six hundred and thirty registrants from many states crowded group sessions eager to exchange experiences of mutual benefit and obtain advice on local governmental problems. The problem of how to attend eight round tables simultaneously, which distressed many at the conference, remained unsolved. The round tables were on the reconstruction of municipal finance, social security and unemployment relief, techniques of citizen education and action, selection of candidates for public office, the effect of subsidized public housing on municipal finance, the problem of law enforcement, county government reorganization, and municipal personnel problems and administration.

Frankness was the order of the day. An extremely interesting contrast might be afforded by comparing talks at this conference with those at a political gathering. Failures were discussed quite as freely as methods that had proved successful. The viewpoint of all interested was sought. In the section on municipal finance, for example, municipal officials and citizens heard how bankers and other investors in municipal bonds felt about municipal credit. Tax administrators in Ohio warned other states not to follow the example of Ohio in adopting tax limitation laws that were proving calamitous.

"The most stimulating discussion of the city manager plan I have ever heard," remarked a newspaper man as he burst from the room where for two hours there had been a session on progress under the city manager plan with attention focused on Cincinnati and Toledo.

There was more talk of P.R. in the air at this convention than at meetings in many years. It entered naturally into discussions of how to obtain good candidates for public office and the successful operation of the council-manager plan but was chiefly a topic of interested conversation because of the news that the largest city in the country had just voted to use the system to elect its council under a new charter. A full report of the annual meeting of the P.R. League, which was held as the closing session of the conference, will be found on page 746 of this issue. In moments between sessions of the conference many tried operating a model P.R. voting machine which was on exhibit.

At the National Municipal League's annual business meeting officers and members of the council as nominated by the nominating committee and reported in the November REVIEW were elected by the League.

The work of a large committee on local arrangements, which devoted days to preparation, resulted in one of the most efficiently managed conferences the League has ever had. W. W. Knight was chairman of this committee and Donald F. Emch secretary.

The League accepted an invitation to hold its forty-third annual meeting, in 1937, in the city of Rochester.

Following are comments from a few of those attending the Toledo sessions:

John S. Linen, Second Vice-President, Chase National Bank, New York: "You are to be congratulated on the success of the general convention program and I am sorry that I did not have an opportunity to get around to the other sessions more than I did."

Edward M. Martin, Secretary, Public Affairs Committee, Union League of Chicago: "I think the Toledo meeting was one of the best League conventions I have attended. . . . Both you and the local committee are to be congratulated on the success of the occasion."

O. W. Wilson, Chief of Police, Wichita, Kansas: "I enjoyed the meetings held by the police division immensely and feel that they were very worth while."

Miss H. M. Dermitt, Secretary, Civic Club of Allegheny County, Penna.: "I think the Toledo convention was a great success. It was extremely helpful to me because of the discussions on matters with which we are most concerned at the present time."

Herman M. Somers, Chief Statistician, Public Welfare Department, State of Wisconsin: "I found the meetings interesting and profitable and was glad I attended."

Alonzo G. Grace, University of Rochester, College of Arts and Sciences: "I thought the whole meeting this year was well organized and participated in by a very interesting group. It was well done. One of the finest things of the whole business was the way that you arranged the program—not only the form of the program, but the way it was carried out."

Roscoe C. Martin, University of Texas: "I enjoyed very much the recent meeting of the National Municipal League and appreciated the opportunity to participate in its discussions."

HOWARD P. JONES, *Secretary*

Editorial Comment
December

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Toward a Municipal Land Policy

As the depression lifts and municipal finance rests upon a sound foundation of tax revenue currently collectible, one important job that municipalities will have to undertake is that of cleaning up their tax rolls. Many parcels of property in almost every municipality have such heavy accumulated delinquencies against them that the amount due in taxes exceeds the value of the property. This is particularly true of suburban areas partially undeveloped at the beginning of the depression—areas, that is, where public improvements were installed but where vacant lots tell the story of halted growth.

There are so many illustrations of this ready to hand in almost every suburban area that it seems unfair to point to any particular section. We might, however, look at one lot in a desirable residential section in the conservatively developed suburban area of the city of Rochester, New York. The lot was probably purchased hopefully by a young couple some years ago as a future home-site. Its present assessed valuation is $250, assessed values in Rochester running fairly close to full value at the present time. The accumulated taxes last year on this property were $422.80. Needless to say the taxes have not been paid recently and the lot as a home-site represents just another one of those dreams that never came true.

From the standpoint of the municipality too, the lot represents a dream of revenue that will never come true so long as the property with its accumulated delinquencies is carried on the tax roll.

There are probably three distinct phases to the problem of vacant land that is not paying taxes. The first is, how to get it off the assessment roll. This is important, of course, for a number of reasons, one of which is that just so long as it remains there, municipal officials will be kidding themselves as to how much money they can raise in a given year. But foreclosure is expensive and clear titles difficult to obtain. Until a simple and inexpensive foreclosure procedure is developed, it will be difficult to handle anything but large parcels. In this connection, Erie County, New York, with approximately one hundred thousand parcels delinquent, has foreclosed eleven thousand.

The second phase of the problem is what to do with the land after a municipality has obtained title to it. Erie County has gone into the real estate business and is selling lots for home-sites. But there is a very real relation

between the municipally-owned vacant lot and many important local functions of government. A housing program, a school building program, parks, libraries, playgrounds, and other public buildings and enterprises require land and all too frequently pay through the nose for it.

And now we have land flowing back in chunks to the government from whence it came. What should the government do with this land? What would you do with it? You'd hang onto it until the opportunity came along to use it profitably—indeed, you would intend to use it profitably and plan to that end. So should the government.

Such profitable uses may be private or public. If public, the community may save tremendous amounts in the cost of acquiring land. If private, the community may either sell or lease the land.

Municipal governments in this country during the next few years should take advantage of this unique situation. An intelligent land policy should be adopted, with a view to making the most profitable public uses of the real estate that is coming back into their hands. An opportunity exists here that may never again be duplicated on so large a scale.

The third phase of the problem is how to prevent a recurrence of this experience in the future. While it is intelligent public policy to make the best of a bad situation, it is equally or more important to plan ways and means of avoiding similar trouble. The way apparently lies in the direction of rigid subdivision control combined with thorough-going state supervision of local finance with emphasis on control of indebtedness.

Economy in Public Reporting

SUBSTANTIAL economies have been made in local government during the past few years, some of them constructive, others destructive. One of the most unfortunate from the standpoint of the public as well as of the student of governmental operations has been economy effected at the expense of adequate public reporting.

Such economy is readily understandable. Printing is not one of our least costly arts. And a public official who says, "Oh, let's not spend the money to print that; let's use it for something constructive—the public won't read it anyhow," is simply voicing a sentiment with which many will agree.

That this is "chasing the devil around the stump" is fairly obvious. The effects of such a policy may have more serious implications, however. It is in a depression period that public interest in governmental questions rises. The official should be ready with information to satisfy this demand instead of discouraging it. To be deplored also is the breaking of the record's continuity. Our reporting of governmental activity is not so adequate but what interruption of publication in many instances may leave a serious gap in available knowledge. Witness the census bureau's discontinuance of the publication of statistics on state finances and curtailment of city statistics.

One of the first budgetary replacements this fiscal year and next in all government—federal, state and local—should be appropriations for adequately informing the public as to the operations of government.

Homestead Exemption for Nebraska?

Recent survey forecasts great loss of revenue not easily replaced by other forms of taxation if homestead exemption adopted

A. W. GORDON *President, Omaha Loan and Building Association*

THERE are forty-eight states in this country of ours, each with its individual problems; some with a tremendous bonded indebtedness; a very few, like Nebraska, with none. Some have material sources of revenue denied to others, such as severance taxes on iron ore in Minnesota or crude oil in oil producing states, or taxes upon minerals in mining states. Other states, such as New York and Massachusetts, may with safety rely upon considerable revenue from an income tax. Other examples could be given of favorable revenue sources, but a moment's consideration must indicate that both as to sources of revenue as well as expenditures each state remains a problem of its own.

Yet it has become a prevalent custom for national organizations to adopt certain specific tax recommendations favorable to their own particular interests, promote them as sure tax relievers, and urge them as being applicable to every state in the union, without giving the slightest thought as to whether or not such adoptions are practical, feasible, or justifiable.

One would hardly expect, if there were forty-eight patients in a hospital all suffering from a variety of ailments, that those attempting to effect a cure would prescribe the same operation. Yet this is exactly what is urged by certain amendments proposed as suitable for the tax systems of the forty-eight different states.

Prominent among these remedies are tax limitation and its bosom companion, homestead exemption. These two proposals have much in common, for each has its origin in the same thought, each will have many effects in common, the chief difference between them being their sponsorship.

The main reason for agitation of homestead exemption and tax limitation is the wide-spread belief that real estate is bearing a much larger percentage of the cost of government than it actually is, and, therefore, that a large part of the property tax is essentially unfair, and that new forms of taxation will be used to reduce the general property levies.

Some tax-spending agencies themselves are largely responsible for the erroneous impressions concerning the proportion of cost of government that real estate is actually bearing.

It is a common error to use the percentage of the ad valorem tax which real estate pays as being the percentage of the total cost of government which real estate is supposed to bear. This percentage is then used as an argument for new and supplementary forms of revenue for the theoretical purpose of "equalizing" the tax burden. In Ne-

braska the percentage commonly used is 78; the actual figure is 45 or less.[1]

And so in many states new forms of taxation were adopted, taxpayers' associations and tax-spending agencies joining hands in urging the adoption, but actuated by entirely different motives. The tax-spending agencies desired the new forms of revenue for broadening the scope of their activities, while the general property owner urged the adoption under the belief that the new revenue was to be used as a replacement or reduction tax. Each group advanced the new forms as a means of "equalizing" the tax burden. To the ordinary taxpayer, however, equalization meant reduction. It never occurred to him that taxes could be equalized by having the property tax go up while other taxes went up faster.

When the disillusioned taxpayer discovered that equalization did not mean reduction, it became a comparatively easy matter to capitalize his resentment, and by means of the ballot have him endeavor to obtain, by constitutional exemption or tax limitation or other proposals, the relief from the burden which he had been led to believe was grossly unfair.

A casual glance at the exemption proposals of different states shows, however, that there are almost as many different varieties of exemptions as there are of the far famed pickles, and this again tends to create a confusion in the discussion of the effects of exemption.

That urged in Nebraska was for an exemption up to $5,000 valuation of all ad valorem levies—city, state, county, and school. Yet the experiences of other states, where the exemption merely prohibits an ad valorem tax for state purposes, were quoted as examples of its practicability. It was further advanced as a method of encouraging home ownership—an object most praiseworthy, but the remedy a very doubtful experiment.

It is doubtful if the sponsors of homestead exemption appreciate the result of such sweeping exemptions upon local government.

In the state of Nebraska, the variation of levies of the 93 different county seats ranges from a low of 16.2 mills, to a high of 62.8 mills. It is apparent, therefore, that upon the same valuation, the home owner with a high levy receives four times the benefit received by the home owner with the low levy. It is, of course, universally recognized that the levies upon farms are invariably lower than the levies within municipalities, so the owner of a farm homestead would receive much less benefit than the owner of a city homestead. This, of course, is somewhat mitigated by the fact that the average farm homestead has a higher value than the average city homestead. Thus the homestead exemption creates inequalities not only between home owners in different communities, but between the homesteads in municipalities as a whole as compared with farm homesteads.

The difference in levies is, however, not due merely to difference in expenditure. In many localities it is due to the difference in assessment values. In some communities values are purposely kept low while levies run high, thus keeping bond issues down, and incidentally lessening the dollars-and-cents

[1]The publication of the Bureau of the Census, entitled "Financial Statistics of State and Local Government, 1932, Nebraska," shows in detail the expenditures of Nebraska and all of its political sub-divisions in 1932, totalling $88,401,753. The State Tax Commissioner's report on Nebraska for 1932 shows the general property tax levied to be $46,636,270, and states that 78.31 per cent of this amount, or $36,320,000, was levied against real estate. Adding to this amount $3,419,503 paid in on special assessments, the total of $39,739,503 is obtained as the amount of revenue derived solely from real estate. This figure approximates 45 per cent of the total expenditures of $88,401,753.

contribution to the state ad valorem levy. The inequalities between home owners in these communities, therefore, would be measured more by the whims of the assessor than by the difference in the levies.

Now for the tax-spending agencies. Many new problems will be created, for a strict homestead amendment offers no leeway or elasticity. It is absolute in its effect. A certain specific amount is absolutely removed from the tax rolls, and this amount varies materially in different communities.

For instance, in Nebraska, according to the 1930 census one county would have 63 per cent of its assessed real estate valuation removed from its tax roll, while another one would have 40 per cent. If we give weight to the argument that low taxes encourage home ownership, it would seem reasonable to assume that the county where 63 per cent of the property would be removed already had low taxes, and the county where 40 per cent would be removed had high taxes. Therefore, the county with the low tax would lose 63 per cent of its income from real estate, while the high county would lose only 40 per cent, whereas necessity and common sense would suggest that if any change were to be made, it would be exactly the other way around.

Furthermore, the reduction in tax income would not be based upon the needs or efficiency of the tax-spending agencies, but merely upon that percentage of their income which they received from homesteads. Inasmuch as the income of different tax-spending agencies in the same community is received from widely varying sources, it would deprive the tax-spending agencies in the same community in entirely different percentages, irrespective of the priority of their needs, the importance of their functions, or their powers to supplement their income from other sources.

In Nebraska, for instance, the source of revenue for the schools is restricted to the general property tax with the limit set by the legislature, and a constitutional provision which assigns them the license fees. Unlike city councils with home rule charters, the power to tap new sources of revenue is not inherent in our school boards. It naturally follows, therefore, that the percentage of revenue removed from the school districts would be greater than that from the cities, while the power to replace is greater with the cities than it is with the schools.

HOMESTEAD EXEMPTION SURVEY

An actual survey,[2] conducted in the most painstaking manner, of Grand Island, the third largest city in Nebraska, and Fremont, the fourth largest city, gave interesting as well as exact results. It showed, for instance, that in Fremont there would be only five homes assessed at over $5,000 valuation and in Grand Island fifteen. But more interesting, it was found that in Fremont the decrease on all ad valorem revenues would be 35.7 per cent, on city funds alone 36.7 per cent, on school funds 36.2 per cent; while in Grand Island all ad valorem revenues would be reduced 34.7 per cent, city funds 33.8 per cent, school funds 48.7 per cent. A third survey, that of the city of Columbus, showed 38.9 per cent decrease in general ad valorem income with school funds being hit for 58 per cent.

These large percentages indicate very clearly that replacement taxes must be provided if homestead exemption or limitation is to be adopted, and this is the crux of the entire situation, for the proponents of either limitation or exemption assume that there are and will be made available alternative sources of revenue, entirely overlooking the

[2]See report on survey at end of this article.

difficulty of passing back to the different tax-spending agencies an amount in proportion to the amount removed, irrespective of whether or not such revenue may be available in the first place.

Professor H. A. Simpson, addressing the Governmental Research Association at a recent meeting in Ann Arbor, said: "One of the realities is the fact that in many states powerful groups who escape any heavy share of the general property tax, but who would be subject to substantial income and inheritance and other types of taxation . . . are sufficiently powerful to block every proposal for genuine reform of the property tax, and for the development of alternative forms of revenue."

Professor Simpson, as well as other well informed advocates of tax limitation or homestead exemption, do not advocate these measures as a genuine property tax reform, but merely as an "effective instrument for the development of alternative forms of revenue," but the realities of the situation demand recognition of the fact that an abolishment of present income may be accomplished without there being made available alternative forms of revenue in sufficient volume to affect an adequate replacement.

The program of replacement must go hand in hand with exemption or limitation in order that the essential tax-spending agencies shall not be left to starve on a desert island. It is not enough to assume other sources of taxation are available. They must *be* available, not only simultaneously, but even more important, permanently.

In Nebraska the homestead exemption such as proposed would have removed approximately 30 per cent from the total assessment rolls of the state. Because most of the exemptions would have come in high levy districts, it was estimated it would have removed approximately 40 per cent of the ad valorem tax, approximately $17,000,000—this in addition to the decrease of 33⅓ per cent, from $66,000,000 to $43,000,000, in ad valorem taxes in the last eight years.

Turning now to the alternative forms of revenue. First, a state income tax: In many states this is already limited by the fact that the revenue is already used. In view of the increased rates on this source by the federal government, it must be recognized that a material increase for state purposes is somewhat dubious.

OTHER REVENUES

Nebraska has no income tax. The highest revenue ever collected by the federal government in that state during the war prosperity and during the time of the excess profits tax was about $7,500,000, the low point in the depression, $2,300,000. The returns for the last fiscal year available were $4,000,000. The average amount of income produced by state income taxes as compared with the federal is about 20 per cent. Assuming a very high state income tax, a million and a half, less the cost of administration, might be available.

A general sales tax of 3 per cent indicates a possible revenue of $6,000,000. Income and sales taxes together would produce at the most about half of what the homestead exemption would remove. But the very ability of the sales tax to raise large sums of revenue from the people as a whole carries with it defeat of the purpose which it aims to accomplish, because people don't vote to tax themselves; they vote to tax other people. The result upon the sales tax in those states where this issue has been carried to the polls is proof positive that a sales tax cannot be considered a permanent source of revenue.

Public opinion might accept and sus-

tain a new or additional form of revenue, such as the sales tax, under the stress of a state-wide emergency, or for the purpose of replacing a state ad valorem tax. This at least would have the merit of benefiting all general property taxpayers proportionately, while the same tax might be defeated if promoted for the purpose of replacing revenue removed by homestead exemption or tax limitation, for the benefits in this case would not be proportionate.

It is hard to justify a tax upon the necessities of life of citizens in a community which has kept its expenditures down to a 16- or 17-mill levy in order to give relief and lighten the tax burden for those citizens who have asked for and built themselves up to a 50- or 60-mill levy. One community will have a new tax without the benefits, while another will have the benefits without the old tax.

While in some cases the incidence of the property tax is such as to prevent the increase of levies where additional funds are needed, it is also true that it has been a great influence in preventing unwise expenditures.

If revenues are to be derived from so-called painless taxes, it is very easy to surmise the possibility of golf links, tennis courts, swimming pools, auditoriums, community centers, etc., which, paid for indirectly, unknowingly affect the taxpayer's income until his general standard of living is materially lowered. It is not beyond the realm of possibility to have unessential functions of government thrive at the expense of the most important.

Assuming the general property tax as now administered to be as imperfect as the proponents of homestead exemption and tax limitation claim, it should be a comparatively simple matter for them to provide a better plan of replacement revenue as well as the mechanism necessary to distribute the tax back to the several thousand tax-spending agencies. Unless this is done, the arguments for exemption and limitation fall of their own weight, and the thoughtful citizen who is interested in maintaining adequately the essential functions of government should consider whether or not the proposals advanced are in reality instruments of general property tax reform, or whether they represent merely a desire to achieve tax preference irrespective of results.

Editor's Note.—Address delivered at the annual Conference on Government of the National Municipal League, Toledo, November 17, 1936.

APPENDIX

DETERMINATION OF LOSS OF REVENUE UNDER HOMESTEAD EXEMPTION

An actual survey was made to determine the boundaries of the business district. The property inside this district was excluded from any computations.

A survey was then made of the 1935 assessed valuation as shown by the assessor's books. From these books a detailed analysis was made by class valuation, that is up to $1000, from $1000 to $2000, etc. In Fremont the exact assessed valuation was used in each case. In Grand Island the average assessed valuation was used, that is, a building assessed at $1250 or $1500 was placed in the $1000 to $2000 class.

The legal description of the various properties was then checked against the city directory for street addresses. The city directory was also used to determine whether renter or home owner occupied the property. This was again checked back against the assessor's books and the amount of rented or business property was deducted. The balance was taken as the amount of property that would be affected by homestead exemption.

The work was painstakingly done. Any leeway in the method of checking would undoubtedly result in a greater proportion of exemption than shown because the experience of other states having homestead exemption shows a tendency to claim business property as a homestead if one or two rooms are even temporarily occupied. In making the analysis submitted apartment houses were thrown out even if one apartment was occupied by the owner. In other words the minimum amount of exemption under the homestead exemption proposal is shown in the figures.

Grand Island was surveyed first and some of the experiences in obtaining the Grand Island survey led to a more exact method for Fremont. Yet it will be noted that the exact average of tax-exempt homes under $1000 in Fremont is $606; the average in Grand Island $600. The exact value of homes of $1000 to $2000 averaged $1467 in Fremont, while the average of $1500 was used at Grand Island. In Fremont $2472 was the exact figure in the $2000 to $3000 class; $2500 the average figure at Grand Island.

TABLE 1
FREMONT, NEBRASKA
EFFECT OF PROPOSED $5000 HOMESTEAD EXEMPTION

	Assessed Value						
	To $1000	$1001-$2000	$2001-$3000	$3001-$4000	$4001-$5000	Over $5000	Total
Number of buildings	1037	1210	338	84	28	15	* 2712
Rental and business	402	383	93	17	8	10	* 913
Homesteads	635	827	245	67	20	5	* 1799
Average exempt value	$606	$1467	$2472	$3279	$4228	$5000	$1448
Total exempt value	$384,744	$1,214,606	$605,560	$219,655	$84,555	$25,000	$2,534,130

1935 total assessed value	$8,046,240
Assessed value of property exempt under proposed amendment	2,534,130
Remaining assessed value available for taxation	$5,512,110

*Excludes central business district

TABLE 2
FREMONT, NEBRASKA
EFFECT OF PROPOSED $5000 HOMESTEAD EXEMPTION

A. On All Ad Valorem Revenues

Value available for taxation under proposed amendment (table 1)		$5,512,110
1935 Mill levy		42.5
Other than bonds	37.5	
Bonds and interest	5.0	
Maximum ad valorem tax revenues		$ 234,264
Estimated 1935-36 collections—per cent		84.5
Probable 1935-36 ad valorem tax revenue under proposed amendment (.845 x $234,264)		$ 197,953
Mill levy for debt service		5.0
Dollar levy for debt service (.005 x $8,046,240 x .845)		$ 33,995
Remaining, under proposed amendment, for all other expenses ($197,953—$33,995)		$ 163,958
Available under present conditions (.0375 x $8,046,240 x .845)		$ 254,966
Per cent decrease under proposed amendment		35.7

B. On City Funds

Value available for taxation under proposed amendment (table 1)		$5,512,110
1935 Mill levy (city)		14.1
Other than bonds	12.1	
Bonds and interest	2.0	
Maximum ad valorem tax revenues		$ 77,721
Estimated 1935-36 collections—per cent		84.5

Probable 1935-36 ad valorem tax revenue under proposed amendment (.845 x $77,721)	$ 65,674
Mill levy for debt service	2.0
Dollar levy for debt service (.002 x $8,046,240 x .845)	$ 13,598
Remaining, under proposed amendment, for all other expenses ($65,674—$13,598)	$ 52,076
Available under present conditions (.0121 x $8,046,240 x .845)	$ 82,269
Per cent decrease under proposed amendment	36.7

C. On School Funds

Value available for taxation under proposed amendment (table 1)	$5,512,110
1935 Mill levy (school)	23.0
Other than bonds 20.0	
Bonds and interest 3.0	
Maximum ad valorem tax revenues	$ 126,779
Estimated 1935-36 collection—per cent	84.5
Probable 1935-36 ad valorem tax revenue under proposed amendment (.845 x $126,779)	$ 107,128
Mill levy for debt service	3.0
Dollar levy for debt service (.003 x $8,046,240 x .845)	$ 20.397
Remaining under proposed amendment, for all other expenses ($107,128—$20,397)	$ 86,731
Available under present conditions (.02 x $8,046,240 x .845)	$ 135,981
Per cent decrease under proposed amendment	36.2

TABLE 3

GRAND ISLAND, NEBRASKA

EFFECT OF PROPOSED $5000 HOMESTEAD EXEMPTION

	Assessed Value						
	To $1000	$1001 $2000	$2001 $3000	$3001 $4000	$4001 $5000	Over $5000	Total
Number of buildings	1463	1599	499	152	59	66	* 3838
Rental and business	547	335	100	56	27	51	* 1116
Homesteads	916	1264	399	96	32	15	* 2722
Average exempt value	$600	$1500	$2500	$3500	$4500	$5000	$1468
Total exempt value	$549,600	$1,896,000	$995,500	$336,000	$144,000	$75,000	$3,996,000

1935 total assessed value	$12,772,557
Assessed value of property exempt under proposed amendment	3,996,100
Remaining assessed value available for taxation	$ 8,776,457

*Excludes central business district

TABLE 4

GRAND ISLAND, NEBRASKA

EFFECT OF PROPOSED $5000 HOMESTEAD EXEMPTION

A. On All Ad Valorem Revenues

Value available for taxation under proposed amendment (table 3)	$8,776,457
1935 Mill levy	41.42
Other than bonds 37.39	
Bonds and interest 4.03	
Maximum ad valorem tax revenues (.04142 x $8,776,457)	$ 363,521
*Estimate of 1935-36 collections—per cent	84.53
Probable 1935-36 ad valorem tax revenue under proposed amendment (.8453 x $363,521)	$ 307,284
Mill levy for debt service	4.03
Dollar levy for debt service (.00403 x $12,772,557 x .8453)	$ 43,510
Remaining for all other expenses under proposed amendment ($307,284—$43,510)	$ 263,774
Available under present conditions (.03739 x $12,772,557 x .8453)	$ 403,687
Per cent decrease under proposed amendment	34.7

B. On City Funds

Value available for taxation under proposed amendment (table 3)	$8,776,457
1935 City mill levy	14.5
Other than bonds 13.41	
Bonds and interest 1.09	
Maximum ad valorem city tax revenue (.0145 x $8,776,457)	$ 127,259
*Estimate of 1935-36 collections—per cent	84.53
Probable 1935-36 ad valorem tax revenue under proposed amendment (.8453 x $127,259)	$ 107,572

(Continued on Page 718)

Police Organization and Administration

Wichita's police director lists requisites for efficient police department

O. W. WILSON — *Chief of Police, Wichita, Kansas*

THE most important function of government is the protection of the lives and property of its citizens. The regulation of the moral conduct of individuals, or of conduct which does not directly endanger lives and property, is a secondary function. It falls to the lot of the police department to perform both duties, and in order to do so, it must be properly organized, it must be built on a solid foundation, and its administration must be intelligent.

A worn-out machine of defective parts cannot be overhauled to be made as good as new. A police department cannot be reorganized over night into an efficient, crime-fighting machine. A defective machine cannot function efficiently, regardless of the skill of the operator.

To perform its difficult and important functions efficiently and well, a police department must be built from the ground up. Four principles must be adhered to in its construction; failure to do so will make the application of sound administrative principles impossible.

I. *Selection of Personnel.* The most important rule of all is to select the best men available for the service. The quality of the men who will seek enlistment will be determined more by the prestige of the service than by the remuneration offered. Good men are available, and their selection from the group of candidates is made relatively simple by means of scientific devices which have been used many years in the recruitment of policemen.

They should have a high school education, or its equivalent. They should be grade A men as measured by the Army Alpha intelligence test. They should stand five feet, ten inches, and weigh 160 pounds in proportion; they should be able to pass a rigorous physical examination. Their character, their home life, their associates, all should be carefully investigated. Personal interviews should be held with former employers and associates. Their home should be visited and the wife or parents interviewed.

A careful search should be made for any emotional instability. The services of a skilled psychiatrist should be enlisted, if possible. Personal interviews should be held with the candidate by selected police officials, with a view to detecting undesirable personality traits, emotional weaknesses, lack of ability in expression, poor appearance, weak physique, lack of poise and bearing.

Failure of police departments to apply scientific principles in the selection of personnel is accounted for by political influence; civil service; ignorance of procedure; indifference, resulting when the chief executive has an unprofessional attitude, or when there is no time and energy left for application of sound ad-

ministrative principles because it is all devoted to fighting an uneven, uphill battle with criminals, politicians, judges, newspapers, prosecutors, and reformers.

Slipshod methods of recruitment are an invitation to the politicians. Scientific selection provides the best possible shield from the influence of the politician who would use the police force for patronage. High standards are favored by the public and serve as an impossible hurdle for the incompetent who has influential backing. The inability of the candidate to pass a rather simple examination is not a point his political supporter is anxious to have publicly discussed; both the candidate and his backer usually drop the matter following such a failure.

Civil service properly administered could assist the police in the selection of a superior personnel. It has failed to do so. In order to apply this most important principle of recruiting only the best, the police have no recourse but to make their own selection from the candidates offered by civil service, when this procedure is possible. Even in cases where it is not, a resourceful police executive has the choice of removal during probation. When such wasteful and inefficient practices must be used to obtain the best possible personnel, it is time to re-mold the civil service procedure in order that it may serve as an aid, instead of a stumbling block.

II. *Training.* The police personnel should be subjected to a continuous training program. As a recruit the policeman should receive intensive instruction over a period of at least two months before being given an assignment. This should be followed by a continuation training. Specialized instruction should be provided for those officers interested in special fields, such as public speaking, personal identification, fingerprint classification, laboratory work, and police photography. Regular training should be provided in the gymnasium and on the target range. Officers should obtain first aid certificates, and special instruction should be made available for those desiring to qualify as life-savers. They should all be required to swim fifty yards, and training provided for those who cannot. Weekly personnel meetings and regular conferences of the superior officers should be held in which the policies and procedures of the department are outlined, emergency situations arranged for, and particular problems discussed. Where possible, advanced training in the form of police science courses at a university should be made available.

Progress in police training has been slow because it has been left to the responsibility of individual departments. Too frequently short-sighted politicians have prevented the organization of training programs, or have forced their discontinuance on grounds of expense, failing to recognize the long-range economy resulting from increasing the efficiency of a service to which 85 per cent of the police budget is charged.

COLLEGE STUDENTS AS POLICE

In recent years, other organizations have come to the assistance of the police-training program by providing short-course police schools, both general and specialized, and zone schools. Colleges and universities are beginning to accept some responsibility in this field, and their interest gives some promise of the early development of (1) pre-employment police training for young men who wish to enter the police service; (2) specialized police training in graduate classes for those officers already in the service who desire intensive training in some special branch of the work.

In Wichita we are completing the second year of a cadet system of recruitment and training which is proving very satisfactory. Under this plan students of Wichita University (municipal) are re-

cruited for the police department. Cadets must be at least twenty-one years of age and of junior standing.

They are uniformed and work as patrolmen on a four-hour shift rather than the eight-hour shift of the regular force. They are given intensive recruit training before they go on the street and throughout the last two years of college take special courses designed to prepare them for police work. At present twenty hours of police science are offered by the university, all taught by police officers with the exception of criminal law and evidence which are given by lawyers. In addition, the recruit must take twenty-seven hours of required subjects including such studies as public speaking, psychology, government, and public finance. When the recruit graduates from the university, having fulfilled the requirements of the police department, he is appointed a regular officer. So far we have been able to absorb all graduates with this training, but the state highway patrol stands ready to absorb any surplus. Since the inauguration of this system we have taken only two men into the police department who were not college graduates and these because of their particular qualifications.

III. *Equipment.* Every modern police department must be provided with equipment necessary to meet the demands of this mechanized age. Departments in cities under one hundred thousand population should, as a rule, be completely motorized. [In Wichita only three patrolmen are on foot.] The department lacking radio communication is hopelessly obsolete. Two-way radio communication is almost an essential.

The police department should avail itself of other modern devices that have proved their worth. In our department, for instance, we make constant use of the lie detector. We have one man on the job all the time—his sole task is to operate the detector. When he is not kept busy with subjects turned over to him by the detectives, he works on vagrants. The results have been remarkable; in one or two instances he has even discovered crimes before they had been reported to the police.

HABITABLE QUARTERS NECESSARY

Adequate headquarters facilities must be provided. Public opinion will be definitely influenced by the appearance of police headquarters. A police department housed in an ill-smelling, dark and musty basement, receiving the public in offices not fit for human habitation, cannot hope to be held in high esteem. The public will judge the department by the quarters it maintains, and quite rightly so because the morale of the men is tremendously influenced by their surroundings.

Office space and office equipment are imperative. Most police departments lack adequate office space to properly carry on their routine business. Detectives, crowded into cramped quarters, with limited facilities for private interviews, work in bedlam. Space for necessary records is all too frequently not available. Police quarters are generally so crowded as to make efficient work impossible. The resulting inefficiency is aggravated by limited office equipment. Police typewriters are usually worn out and seldom are there enough to fill the need. Record cabinets, mimeographing equipment, and dictating machines are usually difficult to obtain.

The situation is even more aggravated in the case of laboratory equipment. Devices for detecting deception, cameras, dark room and developing equipment, microscopes, etc., are essential to the proper operation of a good police department.

IV. *Organization.* A police department must be properly organized. The personnel should be distributed into

functional units on the basis of the need for service. There should be a division of the police job among these units, with a definite responsibility placed on each. There must be no placing of responsibility without the delegation of the necessary authority. The separate units or divisions should be carefully coordinated into a coherent whole. The duties of each officer and each rank must be clearly defined, and a definite relationship established between each. An integration must be made of all of the component parts within a unit, both horizontally and vertically. There should be a specialization within each unit so far as specialization is practical.

The patrol strength should be divided into shifts of a size in proportion to the demands for service. The factors of complaints, property loss and arrests will serve as a guide for the division of the police patrol into shifts. The number of accidents will serve as a guide for the distribution of the traffic patrol. Each platoon must then be distributed among beats, always on the basis of the need for police service. In the case of traffic the need is measured by the amount of congestion and the number of accidents—in the case of traffic patrol, on the basis of the number of accidents. The police patrol beats are organized on the basis of such factors as the amount of crime, the number of arrests, the time spent in routine duty, the number of felons in residence, and the total number of complaints.

Machinery for proper supervision and control must be created and set in motion. An adequate system of follow-up must be established in order to assure the attention to the most minor complaints that the complainant feels is due; to him a trivial complaint, at the time he makes it, is the most important thing in the world, and the police must accept it on that basis.

DIRECTION AND CONTROL

With a properly developed police organization at hand, there are some principles the executive must bear in mind if he is to have it successfully discharge its duties. While the first of these may appear beyond the control of the police executive in some communities, his success will be determined by his ability to overcome obstacles to the proper application of the principles involved.

I. *Control of Personnel.* The executive head of the department, who should be held responsible for its successful operation, must have the necessary authority to properly discharge this function. Public administrators too frequently forget that responsibility cannot be placed without delegating authority. The most important authority which the police executive must have is authority over his men. He must have the power to hire and to fire, to promote and to demote, to assign and to discipline, if he is to discharge his responsibility most efficiently.

Civil service which robs him of this authority, either in the selection of the best man for the job, his promotion and his assignment, or the demotion or dismissal from service of the incompetent, interferes with the most efficient operation of the police department.

II. *Measures of Efficiency.* The administrative head must have some means of determining the progress of the department as a whole, the efficiency of individual divisions, and the value of each integral unit. The crime rate, the accident rate, the property loss, will give him information of value for the department as a whole. But equally important are activity records which will measure the accomplishments of individual men. The use of such records gives credit to whom it is due, stimulates activity through competition, and gen-

erally increases the efficiency of the force. Good work must be commended and notice taken of each dereliction of duty.

III. *Morale and Esprit de Corps.* Pride in the organization must be stimulated; the self-respect and self-esteem of the men must be established; the morale of the organization must be watched, and *esprit de corps* must be built.

IV. *A Proper Police Attitude.* The police personnel must be imbued with a desire to serve. They should recognize their responsibility to their community. There must be developed within them a proper attitude based on a proper concept of the police functions, and a proper understanding of the employer-employee relationship existing between themselves and the public.

Police officers must be brought to understand that the public attitude may be molded and built by the police themselves. They should understand that it is their duty to create in the public a proper attitude. The causal relationship between police attitudes and public attitudes should be clearly understood. They should be conversant with devices which assist in building proper attitudes. They must be practical psychologists enough to know how to keep from hurting people's feelings unnecessarily, how to avoid building resentment against the department, and how to make friends through public contacts.

V. *Public Relations.* Careful attention must be paid to the subject of public relations. The police officers individually should understand that their welfare depends largely on the attitude of the public; that the attitude of the public will determine their working conditions, as well as the amount of support and coöperation they may expect from the public. Their attitude will determine the readiness with which the public will comply with regulations. The frame of mind of the citizen at large will make the policeman's job an easy one or a difficult one. If the police wish the public to be law observant, if they expect support in law enforcement, if they desire easy convictions, if they want coöperation and assistance in their enforcement program, they must give strict attention to public attitude.

NEWCOMERS VISITED

Strict attention should be paid to the personal contacts made by the department. With a motorized patrol, a police department is in some danger of losing the advantages of its "eye and its ears," as the foot patrolmen were so aptly called. Consequently, it is desirable that certain routine procedures be developed, which will, in a sense, force the officer to make contacts which he would otherwise avoid. One way in which we have done this in Wichita is to make it part of the officer's job to become acquainted with every newcomer on his beat. Once a week we receive a list from the Chamber of Commerce of all newcomers to the city (derived chiefly from the records of public utilities). We check this to see whether any on the list has a police record, then turn the names over to the officers who police the districts in which the new arrivals have become resident. The officer calls during the evening and presents a booklet upon which he has written the name of the new resident and also his own. The leaflet welcomes the newcomer to the city, explains the operation of the police department, and tells the householder how he can coöperate with the department—informs him, for example, of local regulations such as traffic ordinances. The officer also attends to such details as the registration of numbers of fire-arms. This initial visit offering his services establishes a valuable contact between the representative of the police department and the citizen.

The preparation of store reports will bring the officer in personal contact on good grounds with the merchant. The merchant provides information in these relative to locks, window fastenings, entrances, lighting, alarm systems, and other protective devices—information which will help the officer to protect the premises more intelligently.

POLICE PUBLICATIONS

Another contact with the merchant comes through the issuance of *Hue and Cry*, a weekly sheet which contains news items relative to counterfeiting, theft, shoplifting, bad checks, and various frauds. These are distributed free of charge and keep the storekeeper and others on guard against becoming victimized in ways similar to those reported in the little newspaper and also on the alert to apprehend law-breakers who have not yet been caught.

Copies of the *Buzzer*, a larger mimeographed publication which is prepared monthly and which is the official organ of the police department, containing items on public safety, fire prevention, accomplishments of the police department, and personal items about members of the department staff, are also distributed widely. Still another point of contact with the public is made through *Safety Siftings*, a pamphlet which is distributed monthly to all intermediary school pupils.

Most of these contacts would not be made if the executive relied solely on the initiative of the officer. By making the task a matter of routine duty, there is assurance that these contacts will be successfully made.

The police must keep the public informed of their policies and procedures. They must take the public into their confidence and invite their assistance. The police department should report its activities to the public just as carefully and completely as any other organization would report to its stockholders.

VI. *Enforcement of Regulatory Measures.* While the distribution of personnel must be carefully made according to the need for police service, the force must be kept sufficiently mobile for action in emergencies. The police must be placed where the criminal is operating. The same principle of concentration applies in the enforcement of criminal laws, as in the case of less important regulations. Enforcement must be selective both as to the criminal law and as to the regulatory ordinances. Police strength must be concentrated at the time and place needed.

But the enforcement power must not only be applied efficiently and expertly, where it may provide the greatest return for energy expended, it must be applied judiciously, with the conscious knowledge that it has become necessary because the police have failed in obtaining compliance without force. Threats of punishment and actual punitive action fail to intimidate the American public. People will not be coerced into being good. They will not comply with regulations because of fear of punishment.

The police should recognize that permanent results in regulations may be obtained only through developing in the public a desire to comply. A proper public attitude will do more to promote compliance than the most relentless police pressure.

VII. *Crime Prevention.* The fact that 2.5 per cent of school youngsters are problem children, that 92 per cent of these are certain to be delinquent, and that 88 per cent of the delinquents will become criminals of which 80 per cent will lead habitually anti-social lives, indicates where attention must be focused if it is to be productive of any real

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The Apportionment of State Relief Funds[1]

Painstaking research needed in order to evolve a formula for more equitable distribution of grants-in-aid to local governments

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SOME twelve months ago federal grants to states for general relief purposes were discontinued and the works program for employables substituted. Since then the responsibility of providing for those needy not employed on work programs has devolved upon state and local units of government. The state governments, to be sure, would have preferred to carry this partial demobilization of emergency paraphernalia one stage further and withdraw their assistance as well, shifting the responsibility to their political subdivisions; returning it to where it had rested for some two hundred years prior to the recent depression. Their intentions, however, remained unrealized, for cities, towns, and counties were in large part unable to finance all of the remaining relief burden; hence the necessity for state aid, which prompts this limited inquiry into its more troublesome features.

State aid, needless to say, is no new device in American fiscal annals. Its history in the field of education dates from colonial times; Virginia and Connecticut granted such assistance as early as the middle of the seventeenth century. State aid for relief, however, is distinctly new, but despite its youth is rapidly acquiring quantitative importance. This is not to imply that the growth of state aid is likely to be restricted to relief. On the contrary, the continued demands upon local units of government for additional services, coupled with the inflexible and limited character of local sources of revenue, make the steady growth of state assistance to lesser units inevitable.

In some states financial assistance to local governmental units has already acquired significant proportions. In California, for example, such aid consumed $92,000,000 of the state's 1934 annual income—almost $15,000,000 more than the state itself disbursed. During the fiscal year just ended, the state of New York apportioned among its political subdivisions $137,000,000 in state aid, in addition to $36,000,000 from the proceeds of state relief bonds and $61,000,000 on account of state-collected locally-shared taxes; this is a total of $234,000,000, in comparison with the considerably smaller sum of $153,000,000 expended for exclusively state functions. In citing these figures it is not intended to suggest that states themselves should spend more or that local units should be given less, but rather that in view of their quantitative importance, grants-in-aid merit serious attention. When grants-in-aid assume a dominant position in the income structure of governmental units they have it within their power to

[1]The term "relief" as here employed applies to state and local activities in the field of general relief. It thus excludes the care of those provided for under federal work programs as well as those assisted by normal state and local welfare appropriations.

influence, and in fact to dominate, the scope and quality of public administration.

The case for grants-in-aid rests on a firm and well established foundation. It follows as a corollary and as an inescapable consequence of the state's practice of prescribing the sources of local revenue and frequently of limiting the rates of local taxation as well as the scope of the local borrowing, and at the same time calling for the performance of certain revenue-consuming local services. In essence, the upper level of government acquires a vested interest in the proper performance of local governmental functions, such as education, roads, health, and welfare, which are state-wide, and, indeed, nation-wide in their benefits.

STATE MUST SUPPLEMENT LOCAL RESOURCES

Accordingly, it devolves upon the state to compensate for the discrepancy between the cost of performing these state-required local services and the proceeds of these state-restricted local resources. Going a step further, it could also be maintained that even if neither of these conditions existed, i.e., state-imposed limits upon local revenues and state-required revenue-consuming local services, the state would still have an obligation to supplement local resources. That responsibility would follow as a consequence of the nature of our economic system which concentrates the taxable bases, wealth, income and business activity, in relatively few taxing jurisdictions without regard to their origin; concentrates it in areas beyond the reach of the parental communities.

Grants-in-aid do not, of course, represent the only means whereby this obligation of the state could be discharged. The state may conceivably perform some of these governmental functions itself with or without the financial participation of its political subdivisions. It may, as in fact it has done on occasion, take over the administration of public schools, highways, and selected categories of welfare. Or it may, as it has also done at times, divide among its political subdivisions on some such basis as origin, the proceeds of selected state-collected taxes. The former of the alternatives begs the question of the desirability of local performance of certain governmental functions, while the latter fails in the task of equalizing local requirements and local resources. We are here in need of an instrument which will recognize that certain services, such as relief, can best be administered locally. It must at the same time be so designed as to meet the two problems which follow central collection of taxes and local administration of services: (1) the tendency to waste when spending other people's money; and (2) the probability that revenues, except by coincidence, will not match expenditures. The first calls for some degree of state control of local expenditures; the second, for state equalization of local resources. These, as well as other conditions not here specified, can be satisfied only by the grant-in-aid device.

The present paper is concerned primarily with the second of the above specifications; problems of expenditure control will generally be ignored. We are dealing here with the task of equalization and only with those aspects of that task which arise in connection with regular and periodically recurring grants, as distinct from non-recurring or temporary grants. All those conversant with the problem are now unanimous in their opinion that relief is a permanent requirement; at least one which will call for regularly recurring expenditures for years to come.

The process of delimitation must, however, be carried one stage further.

The choice lies between the matching grant, intended to stimulate local activity, and the equalization grant designed to compensate for local variations in need and local variations in ability. The two, doubtless, merge into one another but retain nevertheless their individual limitations. It would be futile to attempt to equalize with a fund which is small in comparison to existing intergovernmental differences in need and ability. Similarly, it would be ill-advised to design a scheme of grant-in-aid for the purpose of stimulating local expenditures, if the will to make such expenditures already existed. In the case of relief grants we can dispense with the necessity of stimulating local expenditures, since these governments are generally prepared to recognize the need for such activity. The problem is one of equalization and the relief fund must be of adequate proportions to compensate for differences in local relief needs and in local abilities to meet those needs.

OBJECTIVES TO BE CONSIDERED

In constructing a device to meet these requirements, certain objectives may well be kept in mind: (1) that it should recognize and solve the conflict between equity, calling for equal treatment of all political subdivisions, and the desire for local independence, calling for the full play of local forces and local points of view; (2) that it should meet need adequately and permit the establishment and maintenance of optimum service standards; (3) that it should facilitate and foster the localities' interest in economic administration; and (4) that it should recognize and adequately equalize variations in local fiscal abilities without subsidizing incompetence or penalizing efficiency. In addition, the grant-in-aid problem presented by relief has some peculiar features of its own. At the head of the list is the lack of agreement regarding probable future requirements. Of no less importance is the absence of consensus regarding the division of responsibility between the state and its political subdivisions; and for that matter, the division of responsibility between both of these and the federal government. Consideration must also be given to the necessity of recognizing the relationship of public activities in the field of relief to those in related fields. More specifically, in determining the adequacy of state aid, sight should not be lost of the extent to which the needs for other welfare functions, such as mothers' aid and old-age pensions, as well as those for other types of governmental functions, are being met. All of these are questions which separately and collectively have a significant bearing upon the workability of any grant-in-aid scheme.

The experience of the American states with relief grants is rather limited. It has been crowded into the five-year period which began with the middle of 1931. Prior to that time relief was financed and administered by private organizations and local governments. The circumstances which put one state government after another "into the relief business" need not concern us here. The significant fact is that they are in the relief business today and bid fair to remain in it for some time to come.

During the period of the recent emergency, state relief grants were largely distributed at the discretion of state relief authorities. State legislatures, in appropriating funds for relief purposes, were generally reluctant to write distribution formulae on the statute books. Their own experiences were limited and the urgency of the situation precluded consultation with other countries. Those states which ventured to prescribe by law the bases of distribution found it necessary to guard against resultant injustices by providing supplementary funds to be

apportioned at the discretion of state executives. At all events they had the assurance that if the distribution of their own (state) funds produced inequities between local units, adequate federal funds were generally available to re-establish equilibrium. Now, however, when federal grants are no longer available, this safe-guard is lacking, rendering the development of state aid formulae particularly pressing.

Some may, of course, question the urgency of the requirement. They may be prepared to delegate the task of equitably distributing state appropriations among political subdivisions to administrative authority. These should be reminded that under normal conditions democratic government is not compatible with the placing of large public funds at the discretion of selected individuals, irrespective of their separate or collective integrity. The issue is not one of honesty of government officials but of the wisdom of such public policy. Relief administrators themselves are among the first to maintain that even a poor formula is preferable to no formula. It protects them from constant haggling and political pressure and at the same time facilitates objective administration. No less significant is the fact that it enables the planning of fiscal activities on the part of local governments. The practice of determining the amount of assistance extended to counties (or cities and towns) on a monthly or even quarterly basis, introduces a degree of uncertainty detrimental to orderly financial operations.

In the light of the requirements enumerated above, it follows that grants-in-aid for relief should be so designed as to equalize differences between local relief needs and local abilities to relieve those needs. Thus, the problem reduces itself to the development of a formula which will take into account local relief needs and local fiscal ability. The two problems, the measurement of need and that of ability, may well be examined separately.

A political unit's requirement for relief funds is the function of two variables, the number of those in need and the necessities of each of these. The treatment of both must recognize that local conception of relief varies widely; it varies not only between communities but between different individuals within the same community as well. Some recognize relief of destitution as a public function, others do not; some believe in adequate assistance, others have less generous inclinations. Since these individuals as local taxpayers are called upon to finance part of the program, their attitude toward relief is of vital significance.

WHAT CONSTITUTES NEED?

The task of determining the number of those in need turns on the problem of eligibility for relief. Federal relief acts prescribed merely that aid should be given to "all needy unemployed." State legislation is at times more specific, but its specifications are generally restricted to legal settlement requirements, prohibitions against discrimination, and the disqualification of persons already cared for under other appropriations. The determination of eligibility is thus left largely to local relief authorities, with a consequent lack of uniformity between communities. It behooves the state authorities to step into the breach with intra-state standards.

In some states it has been the practice to determine the number of those in need in the several political subdivisions on the basis of the relief case load during some specific period within the immediate past. Such a procedure is obviously exposed to the danger of perpetuating those intra-state inequalities in the extent to which need was relieved which

may have existed at any one time. It presupposes, furthermore, not only that need had been met with uniform adequacy in all political subdivisions during the chosen base period, but also that its fluctuations since then have been uniform. The improbability of such a condition is suggested by a consideration of both the seasonal and the cyclical character of employment in the different segments of our economy. Agriculture or some of its individual segments may prosper when industry is in the midst of a downward cyclical swing and it may be seasonally stagnant when manufacturing or some parts of it is experiencing seasonal prosperity.

Other states have experimented with the possibility of determining the intra-state distribution of those in need on the basis of population. The practice has little to recommend it and probably represents, as one relief administrator puts it, "a concession to a public which seems to think in terms of comparisons based on population." To determine the number of relief eligibles on the basis of population ignores the existence of wide variations in the proportions of population in need. Such differences are certain to arise, among other things, as a consequence of the non-uniform behavior of local economies. A number of legislatures have even gone so far as to apportion state relief funds solely on the basis of population, thus ignoring not only variations in the number of relief cases, but those in per case requirements and local financial abilities as well.

Two states attempted to approximate the distribution of the relief load on the basis of unemployment. In doing so, they were hampered by the inadequacy and inaccuracy of unemployment data. However, even if such statistics were both abundant and accurate, the methodology would still be subject to criticism for it assumes a direct correlation between the number of those eligible for relief and the number of unemployed. Aside from the lack of standardization in definitions of unemployment, this procedure overlooks the consideration that eligibility for relief varies with the duration of unemployment as well as with the status of the individual's personal resources. The longer his period of unemployability and the lower his normal wage-earning capacity the greater is the probability of the individual's eligibility for relief.

RELIEF REQUIREMENTS

In reference to the second variable in relief needs, the requirements per relief case, federal regulations prescribed merely that aid be granted "on the basis of budgetary deficiency established after careful investigation." The budgetary deficiency of a relief case was defined as the difference between his estimated living requirements and his estimated non-relief income. Beyond listing the permissible items, no attempt was made to prescribe those which specifically should be taken into consideration in the calculation of need. The appropriation acts of state legislatures were generally more mandatory, enumerating the budget items which should be included. Not infrequently, however, they merely authorized the state administrative agency to extend relief "to the people of the state in such manner and to such extent as may seem necessary and proper."

Budgetary deficiency is no simple concept and, in addition to being illusive, involves much distasteful investigation which breeds an air of paternalism. From another point of view, however, it cannot be denied that it follows as a logical corollary of the grant-in-aid principle. If one concedes the necessity for equalizing differences between local needs and local abilities, why not extend the process to the individual? There

may be some encouragement in the thought that the necessity for detailed investigation will disappear as experience with it accumulates and as a segment of the temporarily unemployed find re-employment in industry, leaving a group more uniform in their degree of destitution in the public charge.

It has been observed that in the early phases of a depression the unemployed as well as their relatives generally have some funds of their own; as the downward swing of the cycle progresses, however, the resources of both of these groups are dissipated, producing at the trough of the business cycle a maximum of budgetary deficiency. Conversely, the degree of dependency is gradually reduced as part-time employment is resumed. Occupational characteristics have also been observed to bear a fairly constant relationship to budgetary deficiency. The degree of dependency is normally higher in industrial than in agricultural employees. The latter appear to find opportunities for obtaining privately such items as food and fuel which are beyond the reach of the urban unemployed. Experience may afford a basis for predicting these variations. In any event, the analysis of recent case records of the unemployed should reveal information of a type which will enable relief administrators to dispense with many aspects of onerous and costly case investigations, thus rendering budgetary deficiency a more acceptable basis of public assistance. No criterion of need can suffice, however, unless it recognizes such factors as the number of dependents, the physical requirements of an adequate budget, prevailing local prices, and the degree of dependency. Some of these items vary with the individual case; others with geographic location and still others with weather conditions. Their inter-relationship presents a fruitful field for quantitative analysis.

Ignoring the necessity for considering separately the number of eligible relief cases and their varying individual requirements, some states attempted to solve the problem in one move, by distributing state relief funds on the basis of past relief expenditures. In criticism of this procedure it will suffice to recall that it assumes expenditures in the past to have been made with a uniform degree of adequacy in all political subdivisions, and that it assumes the seasonal and cyclical behavior of the economy to be harmonious and identical throughout the state. To the extent to which both of these conditions remain unrealized, distribution of state aid on the basis of past expenditures serves to perpetuate intra-state inequities.

INEQUITIES IN RELIEF DISTRIBUTION

Generally speaking, the problem of measuring inter-community differences in need has not yet been solved. Some inequities are gradually being eliminated with the formulation of state standards governing eligibility for relief, with the periodic repetition of case counts and with the accumulation of experience concerning predictable variations in budgetary deficiencies. All of these hold promise of contributing to a rule-of-thumb method for the approximation of intra-state variations in need in which the type of economy, the characteristics of population, and the phase of the business cycle will be the dominant variables.

Turning to the problem of measuring ability, it may be well to begin by emphasizing the distinction between ability in general and ability in particular, i.e., the distinction between gross ability and net ability. The former comprises the ability of a governmental unit to raise revenue for all governmental functions; the latter, its ability to provide revenue for one particular governmental function. The distinction between the two concepts introduces

the element of non-relief governmental requirements. It will be readily agreed that if two units of government have identical abilities to raise revenue for all governmental purposes but have unequal needs for public revenue, the sacrifice represented by equal contributions for one particular governmental function, such as relief, is not the same; the net abilities of the two governmental units are in fact different. Thus the cost of rendering services other than relief should of necessity enter into the construction of a formula designed to measure the relative abilities of various communities to finance relief costs.

Actually states have to date made no attempt to devise schemes for the measurement of the financial abilities of their political subdivisions which might conform to the requirements above. The complexities of the problem proved insurmountable. They have resorted, instead, to simple criteria. The fact that in the majority of cases the bulk of local revenue is derived from taxation of property has led to the conclusion that the abilities of political units to provide relief funds were adequately reflected by some statistical aspect of the property tax structure. A number of states equalized inter-community variations in ability on the basis of the differential between relief requirements and the assumed yield of a fixed property levy. The state itself did not generally concern itself with the actual methods employed in raising relief funds; it merely used the estimated yield of a prescribed tax rate as a measure of each community's fiscal ability. The city, town, or county was left free to elect the financing method it deemed desirable.

In other states attempts have been made to refine this basis of cost allocation by introducing the element of tax delinquency. Political units in which the rate of delinquency was high were expected to provide less locally and were granted more centrally than those in which tax collections were proceeding normally. It should be noted that this procedure while commendable during periods of emergency is undesirable from the long term point of view for it tends to subsidize inefficient and penalize successful tax administration.

As an alternative to the uniform property levy basis, some states have determined local ability on the basis of the assessed valuation of taxable property. This, like the previously described procedure, is a carry-over from the days when property was accepted as the sole criterion of local taxpaying capacity. Today other forms of taxable wealth are not only significant but their relative importance varies from community to community. The assessed valuation basis has the additional disadvantage of depending upon a uniform assessment procedure within all the political subdivisions of the state, a condition which cannot be readily realized.

Several states have attempted to determine local ability on the basis of borrowing capacity. Their analysis was based either on unused borrowing authority or the marketability of local obligations. One state specifically attempted to determine local ability to provide funds for relief on the basis of the negotiability of county general fund warrants. The former procedure would rapidly drive all political subdivisions to their debt limits, the latter lacks the basis of comparability between units, and both penalize those communities which managed to pursue pay-as-you-go policies in the past.

The more progressive states have recognized that the analysis of financial ability need not be based solely on fiscal factors; that economic factors may be employed as well. Thus, in some cases use has been made of such items as taxable wealth, individual income, auto-

mobile registrations, gasoline consumption, retail sales, and agricultural, mining, as well as manufacturing production. The further possibility remains of combining both fiscal and economic factors into a composite index. That, in fact, may be the final goal.

In the preceding paragraphs an attempt has been made to examine some of the troublesome aspects of the criteria of need and ability thus far employed. Individually all have been found wanting. The problem, however, is not one of choosing between these seeming alternatives, for they all reflect different aspects of the same entity; it is rather one of combining some of these, together with possible others, into a well balanced and integrated whole. In that process, the deficiencies exhibited by individual variables will be eliminated.

NEW CRITERIA NEEDED

Furthermore it should be recognized that in evolving a formula suitable for the requirements of any one state, the task will be simplified by the extent to which a few of the large political subdivisions outweigh in cumulative magnitude the more numerous small ones. A formula to be acceptable under such circumstances needs only to conform to the requirements of a relatively few large units. Resultant inequities imposed upon small ones can be corrected administratively with relatively limited discretionary funds.

Theoretically, the problem presented by grants-in-aid is an unending one. It is proposed to equalize differences between need and ability without conceding the possibility of devising completely satisfactory objective criteria of these variables. Need and ability are not wholly tangible concepts. They cannot be expressed objectively without subjective qualifications. The ultimate can be approached but never attained. Necessity for additional refinement will always remain. These circumstances should, however, give no cause for despair. The mere recognition of their existence is in itself progress. Further attention must, however, be directed toward uncovering those statistical measures which will most closely approximate our current subjective concepts of need and ability. Painstaking research is of the utmost importance.

POLICE ORGANIZATION AND ADMINISTRATION

(Continued from Page 705)

good.[1] The problem of crime is so enormously complicated, so little is known of the causes, so many factors are involved, that the police cannot possibly hope to bring about a satisfactory solution by themselves. They are close to the crime situation, they are in a position to study causes and effects, and consequently they must provide the leadership for the other agencies, coordinating their efforts toward the prevention of crime.

CONCLUSIONS

If we are to have a good police organization, we must build it of the best type of personnel, properly trained, equipped, and organized to perform the police functions. But organization alone, no matter how fine, will fail if it is not directed by an intelligent, completely authorized executive.

More important than the mechanical operation of his department is the question of his philosophy of regulation and control. If he believes he can force people to do as they should through fear, he must fail. If he appreciates the power of public opinion in the control of human beings, and utilizes his personnel in its proper development, he will succeed.

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[1]Vollmer, *Police and Modern Society*, p. 200.

Editor's Note.—This article is based on an address delivered at the Annual Conference on Government of the National Municipal League, Toledo, November 16, 1936.

The Future of the Municipal Research Bureau

There has probably been no time in our history when a greater need existed for citizen understanding of government than at present

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THE constitution of the Governmental Research Association defines governmental research as "the collection, analysis, and interpretation of facts and the discovery of principles pertaining to government and the dissemination and application of such facts, interpretations, and principles for the improvement of government." Any discussion, however, of municipal research bureaus and their work requires some differentiation between the term, governmental research, as it is broadly used and the day-to-day operations of the municipal research bureaus. This is necessary because, in the thirty years since the founding of the New York Bureau in 1906, municipal research has broadened its horizon and today is being undertaken on a much more extensive scale than even a few years ago. Many of the activities of the bureaus and a substantial part of their philosophy and approach to governmental problems have carried over to universities, to groups of city officials interested in improving the methods of government, and to citizen organizations other than the research bureaus. This diffusion may be looked upon with considerable pride by the bureaus for it attests to the soundness of the factual research approach to governmental problems originally promoted by them. At the same time, such diffusion raises a question of the future usefulness of the bureaus and the type of activities and programs they are best fitted to undertake in the future.

Consider briefly some of the background of municipal research and the bureaus. The movement began in 1905 as an effort on the part of the Citizens Union of New York City to determine why the efforts of reform administrations had so often proved fruitless in that they had brought about no permanent basic changes in administration. Nearly a decade earlier the National Municipal League had been organized and was concerning itself with the form of government, election methods, birdless ballots, and, in coöperation with civic clubs and good government associations, was focusing attention upon the election of better officials, and the development of improved forms of government. The League's first model city charter was published in 1899.

The work of the new bureau concentrated upon improved methods of administration. The first step consisted of a factual examination of the functions of government. Its interest centered in questions of financial control, of street paving, of educational administration, health and welfare. It sought the answer to ***how*** government was operated regardless of

who operated it. Advocates of this approach to governmental problems included R. Fulton Cutting and three men whose names have become the A B C of governmental research, Allen, Bruere, and Cleveland.

OPPOSITION ENCOUNTERED

Like many another experiment dealing with human relations, the work of the bureau and the research idea was vigorously opposed. City officials refused bureau investigators access to public records. A report containing a statement of conditions found in the administration of streets, was made the basis of a libel suit for $100,000. The bureau was held up to ridicule and paraphrased by city officials as the bureau of municipal besmirch. Efforts to embarrass and ridicule the bureau proved a boon to its work and resulted in its expansion not only within New York City but in other cities who learned of the bureau program through the publicity thus given it. Other bureaus were organized in fairly rapid succession: Philadelphia in 1908, Chicago 1910, Dayton 1912, Toronto and Rochester 1915, San Francisco and Detroit 1916, and since then still others in cities of 100,000 population and upward. At the present time, only one city of 300,000 or more is operating without a research organization.

The work of the research bureaus after thirty years has been firmly established. As citizen-supported bodies dealing with methods of government and technical problems of administration they are now operating in more than forty cities of the country.

These citizen-supported organizations, however, do not indicate the full strength of the research movement. Much of the work sponsored originally by the citizen bureaus has been accepted and carried forward by other organizations. National associations of public officials have taken up and carried it forward with especial success in communities where officials have been brought to a recognition of their responsibility for improved administration. The early courses in training for public service, fostered by the old New York bureau from 1911 on, has expanded to graduate courses of study in a number of universities throughout the country. In conjunction with these courses most of the universities are operating research bureaus rendering service to local communities and the state at large. Development of the first of these university courses, at the University of Michigan in 1916, was promoted through the efforts of the Detroit Bureau of Governmental Research. Another early accomplishment was the nation-wide interest in public budgeting that grew out of bureau efforts in formulating a budget for the Health Department of New York City. Scientific budgeting was soon carried to other cities and thus marked the greatest single achievement yet made in public administration.

This history and background is mentioned as an indication of the very basic influence the research bureaus have had in developing sound administrative practices and in carrying forward successful hard-headed reforms. It is mentioned also as an indication of the extent to which governmental research has spread beyond the mold in which it was first cast and of the varied patterns it has assumed as recognition of its value has grown.

But what of the local citizen-supported research bureaus? Have they kept pace with the procession? Admitting their past usefulness, have they functions to perform in the future? May we not assume that with the movement receiving wide acceptance by other agencies, the bureaus can consider their task completed, their aims ful-

filled. Shouldn't we, after all, test the need for continuing bureau activities by appraising the losses, if any, that might accrue from a collapse of citizen-supported research?

LOCAL RESEARCH GROUP STILL VITAL

Research bureau directors, trained in the work of objective analysis and criticism, have submitted their work to such tests at various times. Several recent meetings of the Governmental Research Association have been devoted to discussions of the future of the bureaus. As might be expected no uniform opinion or any set conclusions developed from these discussions or from later correspondence with approximately 150 individuals throughout the country who were familiar with the work of the bureaus. But in these discussions and from correspondence, research men and others pointed out problem after problem in their local communities that still demanded the critical thought and constructive action of locally supported research organizations. In numerous communities it was found that the adoption and installation of modern administrative practices lagged far behind our widely accepted standards of procedure—that there was still a great deal to be done along traditional lines in spite of the advance in methods generally and the brilliant achievements of some city administrations. The very fact that good city administration is still news even if it often fails to get the attention it deserves, attests to its being a relatively rare commodity.

There is little doubt that in cities where officials still persist in the view that existing methods are best regardless of modern trends and that the only test of sound procedure is the number of years that it has been in force, research bureaus must continue as advocates of modern administration. In these communities they have a job ahead of them similar to the one they have performed in the past. The extent of this work depends, of course, upon the community. It will be less pressing in cities where bureaus have been operating for a number of years or where earlier bureau recommendations have been adopted and are in force. But even in these cities, methods become outmoded and new problems constantly come to the top and demand attention, for we are dealing with forces that are constantly shifting. In many of these situations the local citizen-supported research bureau is the most logical, often the only, agency equipped for the job. In cities where administrative practices are generally low grade due to official indifference, the programs of national associations of public officials do not offer a solution and are apt to find little or no support of their efforts which must depend upon the interest and cooperation of local officers. The local research bureau on the other hand through constantly focusing attention on better methods, through its day-to-day contacts, through developing public opinion in support of its recommendations, can bring about improvements where others fail. Such work is not an inconsiderable part of a bureau's program and will be as essential in the future as it has been in the past.

Another research bureau activity that still remains important and will not be readily displaced, is the bureaus' cooperation with officials interested in improved administration and to some degree with the national associations of officials developing new practices. Further, through citizen-education, the bureaus can speed the adoption of administrative techniques.

For example, until the depression sharply reduced the taxpaying ability of communities, little attention was given to the problem of tax collection. Offi-

cials were content to let tax revenues trickle in at will knowing that eventually the full amount would be received or the city's claim for taxes outstanding would be satisfied by foreclosure proceedings that gave the city prior rights over all other debtors. In the meantime funds could be borrowed without difficulty and usually at reasonable rates. Some communities did not even bother to inform the taxpayer of his obligation simply because pre-billing of taxes was not required by law. The tax collector's job was often considered the soft spot in city hall because he had little to do but take the money when, if, and as it came in.

No thought was given to the time element in collections until it was found that a dollar that couldn't be collected today or couldn't be borrowed today, couldn't be spent today. And then what happened? Almost overnight, tax collectors realized that they were in fact competing with every other collector in town—the butcher, the baker, the candlestick maker—for a share of the communities' available funds. In this emergency citizen-agencies, including the National Municipal League and many of the research bureaus, sensing an impending breakdown in governmental services, took an active part in tax collection campaigns and rendered valuable service in helping make taxpayers conscious of their obligation to their community. In some communities the work of the bureaus did not stop with the tax drive. Tax collection methods were studied and new procedures and needed improvements were suggested, adopted by officials, and installed under bureau supervision. One such installation in an eastern city has since been adopted with slight alterations by over thirty other taxing units of the state. I cite this as an example of improvements that are being accomplished by local bureaus working in coöperation and with the support of both officials and taxpayers and also as an example of the work that only the local bureau is in a position to undertake when the opportunity arises.

CITIZEN ACTION NECESSARY

Regarding the future of local bureaus of governmental research, there should be no concern over the work that is before them or of their continuing need. It is important, however, that the research bureaus' work be more widely understood by citizens and that the activities of the bureaus be made a part of a broad program of citizen action in which a number of citizen-groups participate. This is the bureaus' most important field of activity in the future. Many of the new problems of local government will, because of their national scope, require the attention of organizations of wider influence than the local research bureaus. In the study of such problems, the Governmental Research Association can and should play an important part in bringing a citizen approach to them and in developing better citizen understanding of them.

Some portion of bureau activities involving scientific studies in the nature of pure research, will, in the future, become the task of universities and of foundations. This trend is already in evidence, but it would be a mistake to assume from it that all of the problems of local government can be solved behind ivy covered walls or dealt with as a part of a telescopic survey at long range. Close and continuous contact with local administrative units obtainable through the work of the research bureaus is still necessary. The need for interpreting local trends and constantly examining local administrative practices in relation to new state and national demands creates a continuing need for the activities of the local citizen-supported research agencies.

We cannot lose sight of the fact that the burden government lays upon citizens still is imposed most heavily by local units. While we may expect that grants-in-aid from higher levels of government will reduce the amount of local taxation, we do not look for a reduction in the amount of funds locally spent. In fact, the reverse of this situation may be true. Reduction of the local tax burden by the amount of grants-in-aid will further complicate the local tax structure by reducing the tax levy and tax rate which is widely, however mistakenly, accepted as a guide to efficient government by a majority of citizens. In such a situation, the function of the research bureaus in examining, measuring, and reporting municipal operations becomes increasingly important to any understanding of local governmental problems.

One answer to the future usefulness of local research bureaus rests in a closer working relationship between the bureaus and other citizen organizations. There has probably been no time in our history when a greater need existed for citizen understanding of government than at present. Sudden upheavals in established practices and new demands that must be met in an emergency of necessity create a great deal of confused thinking. The past few years certainly have been no exception in this respect. The extent to which these new devices are tested and new theories and practices are clarified within the next few years will depend largely upon the work of citizen organizations in analyzing and studying the new patterns that government has assumed. There is need for a program of citizen action and in it the municipal research bureaus can aid, for the well established technique of the bureaus, their experience in dealing with factual material, fits them for part of the task. The other part must be supplied by citizens and particularly by groups such as the National Municipal League, to develop a well rounded program. The ingredients needed for such a program of citizen endeavor are: First, agencies equipped with adequate finances and staff to assemble and digest facts, discover trends, and develop a sound program. Second, agencies of citizen education that can make known the results of such studies and help translate the program from a plan to an accomplished fact.

EDITOR'S NOTE.—Address delivered before the Annual Conference on Government of the National Municipal League, Toledo, November 16, 1936.

HOMESTEAD EXEMPTION

(Continued from Page 699)

Mill levy for debt service		1.09
Dollar levy for debt service (.00109 x $12,772,557 x .8453)		$ 11,768
Remaining for all other expenses under proposed amendment ($107,572—$11,768)		$ 95,804
Available under present conditions (.01341 x $12,772,557 x .8453)		$ 144,783
Per cent decrease under proposed amendment		33.8

C. On School Funds

Value available for taxation under proposed amendment (table 3)		$8,776,457
1935 School mill levy		21.0
Other than bonds	18.06	
Bonds	2.94	
Maximum ad valorem school tax revenue (.021 x $8,776,457)		$ 184,306
*Estimate of 1935-36 collections—per cent		84.53
Probable 1935-36 ad valorem tax revenue under proposed amendment (.8453 x $184,306)		$ 155,794
Mill levy for debt service		2.94
Dollar levy for debt service (.00294 x $12,772,557 x .8453)		$ 37,551
Remaining for school general fund under proposed amendment ($155,794—$37,551)		$ 118,243
Available under present conditions (.01806 x $12,772,557 x .8453)		$ 230,672
Per cent decrease under proposed amendment		48.7

*Estimate of County Treasurer based on past years.

The Business Man's Stake in the Civil Service

Demise of the spoils system will come only after strong public demand for extension of the merit system to federal, state and local government employees

ROBERT L. JOHNSON *President, National Civil Service Reform League*

WHEN the head of a great business undertakes to head a government department of approximately the same size, he usually starts off with a bang to "cut out the red tape" and eliminate obvious overlapping of duties and supernumeraries in the personnel. He talks wisely and usually well about the economies he can effect by increasing efficiency and running things in a more business-like way. Eight times out of ten his plans will be sound and sane, but also eight times out of ten he will not be allowed to carry them out. Why?

Because he will learn with disillusioning time that a large number of the employees under his supposed management are there to stay whether he likes it or not—at least until the next election. When he finds an employee lying down on his job or obviously unfitted for it, officially he is empowered to discharge him or shift him to another position, but in effect he has no such power—or rather, he may use it, but if he does he will find some of his more important projects opposed by an unexpected but organized resistance. Unwittingly, he has probably stepped on patronage toes.

In times of extreme depression some may argue for continuing unnecessary jobs in government work as a form of relief. It is a dangerous form, however, because there are not the same natural checks as there are in private enterprise. Government cannot be allowed to go out of business or to go into bankruptcy as the price of its mistakes.

But granting this argument, it is still undeniable that for the sake of justice and efficiency, jobs should go to the best qualified and to the most deserving—not to some political cohort as a reward for campaign activities.

Not every business man is interested in justice in the abstract, and heretofore not many have paid enough attention to government. But from now on every business man, if for no other reason than his own interests, should be concerned with the actions of his elected representatives and the people appointed by them to carry on administration, because he cannot afford not to be concerned. In plain cold dollars and cents —taxes—in government standards, requirements, and penalties, in a possible return to industrial codes—in all these, his own and identical interests are most directly affected by government action. The interlocking of private enterprise and government has at last been recognized by business men.

He is the one who foots the bill to support the multiple rackets taking their toll of practically every industry where there is a middle man.

"Let us have more anti-crime legislation," "Support this bill or that, to curb the racketeers," has been the cry

year after year. Suppose we do get the most desirable and the most carefully drafted bills through, as has been done in some cases. Unless we remove from political influence our district attorneys, our assistant district attorneys, our court deputies and clerks, how are we going to prevent the best law being flouted or evaded? And how can we expect an assistant district attorney, for instance, if he knows he owes his job to a political appointment, to be deaf to the "suggestions," couched however tactfully, of those who appointed him?

Who knows when his private accounting for income tax purposes is allowed to leak out to his enemies, personal or business, by some politically appointed deputy income tax collector, if he fails to make the expected appropriation to the political party?

Most business men keep up fire insurance, and those of us who live in cities or counties where appointment to public office is made without examination are paying higher premiums than those who live in places where the merit system is in force. This means that your money goes to pay someone for inefficiency or for dishonesty. How can you expect a building inspector, who knows that his appointment rested on political reasons and that his discharge will probably rest on the same regardless of his performance, to take the same interest as one who has qualified for a stable position and is looking forward to promotion?

With the convening of the state legislatures, how many unnecessary clerks and amiable but indolent hangers-on wander around the state buildings on our payrolls? Why should the average per diem cost of legislative clerical service in the New York legislature be $5,150 for 110 days as against $564 for 160 days in the Wisconsin legislature? Why should 201 legislators in New York require 325 clerks, when 133 Wisconsin legislators can get along with 107? The answer is patronage—for which we pay.

These are just a few of the smaller ways in which the spoils system may affect us. I mention these state and municipal aspects of the system because it is not generally realized that a far larger proportion of the state, county, and municipal employees are exempt from civil service standards than in the more discussed federal government; also because more and more responsibility will inevitably be undertaken by the federal government unless we give more attention to our state and local administration.

CITIZEN PARTICIPATION

The National Municipal League is doing a wonderful job in trying to bring home to the business man the fact that his well-being financially, aside from his duty as a citizen, calls for his greater participation in local government.

It is not generally realized that only ten states of the union have any defined requirements before a man or woman may be added to the public payroll—for which the taxpayer pays. The record of county civil service requirements is even worse—only five counties in this whole country have set up any machinery for personnel control, and these are widely scattered like tiny dots among Illinois, Oregon, Virginia, California, and Alabama. There are more than three thousand counties in the United States, with 150,000 employees, not counting another 150,000 employees of towns, villages, and other subdivisions which gradually must be consolidated under county control. At a conservative estimate, over $500,000,000 is spent annually for county, town, and village employees. The labor turn-over in these divisions due to political complications is so great that it would break an otherwise sound private business.

If the state governments would take

Talmage Memorial University Barrington College Charlotte Lloyd Library

strenuous action to set their own houses in order, it might go a long way toward influencing the Congress to extend the merit system in the federal government.

As a matter of fact, there seems to be a very strong likelihood of prompt action by the Congress if the present public demand for the merit system continues and grows. But do not let us delude ourselves that the responsibility rests entirely on the President or that the President has it in his power to put more than about 15 per cent of the new agencies under civil service requirements by executive order. The Congress must take the larger responsibility.

CIVIL SERVICE AMENDMENT SUGGESTED

It is for this reason that an expression of public sentiment must cease to be passive and become mandatory, that the proposed twenty-second amendment, drafted by the National Civil Service Reform League, providing that "Appointments and promotions in the civil service of the United States shall be made according to merit and fitness to be ascertained, so far as practicable, by examination, which, so far as practicable, shall be competitive," be adopted.

Some will immediately question the advantages of a constitutional amendment over congressional legislation to the same effect. Three reasons favor the constitutional amendment.

First, there is no assurance that congressional legislation will not be repealed or changed by the succeeding legislatures. Even if the legislation stands there are various ways in which it may be evaded.

Second, it would preclude Congress from adopting spoils riders to important legislation in the hope or realization that the President could not afford to veto such important bills merely because of the exceptions provided in the riders from civil service laws.

Third, the sentiment of the country is more likely to recognize and support a constitutional provision than congressional action alone.

President Roosevelt has recognized the need for a trained personnel in government. In 1922 he wrote in a letter to the National Civil Service Reform League:

> I should like to see one of the great parties come forward with a challenge to the other party offering to enter into a compact to uphold and maintain the civil service; to recognize that while a few positions at the top—policy-making positions — must, of necessity, be filled by party men, the overwhelming majority of government employees should be something more than party workers; that they would consistently strive so as to conduct the national civil service commission that party politics would in no way enter into either the original appointments or into promotions or demotions of those in the service. As a matter of practical fact, a very few years of an agreement of this sort would find the civil service employees of the United States representative of all parties in an entirely fair manner; it would relieve them of the necessity which unfortunately so many of them now labor under, of having to be political sycophants with every change of administration; and it would raise the whole efficiency level of the government service. . . . Such a challenge by one party to the other might for the moment fall on deaf ears, but public opinion would in the end force its acceptance. It is time to do more than stand by; it is time for constructive action to secure improved conditions.

The President is now in a strategic position to help the country in the extension of the merit system. If both major parties will coöperate, there is no reason why we should not have a government based in the future on a trained, sound, and hopeful civil service.

EDITOR'S NOTE.—Address delivered before the Annual Conference on Government of the National Municipal League, Toledo, November 17, 1936.

Comparative Tax Rates of 259 Cities, 1936

Figures for the cities reporting in both 1935 and 1936 show an increase in both the total tax rate and the adjusted tax rate for 1936

ROSINA MOHAUPT — *Detroit Bureau of Governmental Research*

THE accompanying tabulation presents in condensed form the tax rates upon property for the current year in 259 cities in the United States and Canada.

The form of presentation is similar to that of prior years, and is largely self-explanatory in the column headings. The cities are arranged in order of population by the five census groups, the 1930 census figures still being accepted. For the Canadian cities which follow, the latest available census figures were used.

The total assessed valuation is reported in the next column, followed by the respective percentages of realty and personalty represented in the total reported assessment. In the Canadian cities, personal property is not assessed, but the assessments of business and income found in some provinces, which are taxed at the same rate as realty, are included with the realty valuation.

Next follow the date the city's fiscal year begins, the first date city taxes are subject to penalty, and the number of installments in which city taxes are payable. It is impossible to indicate the fiscal years of the various subdivisions other than the city upon which taxes are paid by city property and the special provisions regulating payment of taxes for these other units when collection is not made by the city. Personal property not uncommonly has a different penalty date than real estate, but this refinement is omitted. Provisions are found to have been liberalized in the matter of paying taxes. Payment in as many as twelve installments is permitted in several cities, quarterly payments becoming increasingly popular. Further inducement is offered in many cases in the form of discounts, while the penalty rate is being softened.

The next five columns report the tax rates per $1000 assessed valuation, showing separately the rates for city, school, county, and state purposes, and the total. It is the objective of the tabulation that this total rate should represent the total of the one or more tax bills for all purposes upon a single parcel of property assessed at $1000—except for those cities in which the legal basis of assessment is not 100 per cent of full value. For these exceptions adjustment of the actual rates to a uniform 100 per cent basis has been made to facilitate comparison, and is indicated by an "A" following the total rate, with the footnote explanation of the basis of adjustment. When a rate is so adjusted, however, it should be noted that the assessed valuation to which it applies has not been correspondingly adjusted, as it is desired to show only the actual assessed valuation in each city.

The last two columns report the best

judgment as to what the total tax rate would be if the assessments of all the cities were made by a single assessor or by uniform assessing standards at full value. The purpose of the final column is to indicate the relative tax burden upon each unit of valuation, as opposed merely to the tax rate upon that property. Many practical difficulties arise in assessing all the properties in any one city upon a uniformly equitable basis. When applied to many cities, these difficulties are multiplied, as even an incentive for uniformity does not always obtain. While the ratios are only estimates, they afford the best known available measure of the comparable tax load. A growing reluctance has been shown to estimate this ratio —even though it is accepted that deviation from the legal basis is employed, due in part to inactivity in real estate, and the absence of recent checks upon assessments. Generally in such cases prior years' ratios are continued. In several states the tax commissions issue statements showing the legal and estimated actual bases of assessment.

It is, of course, impossible to report in a single line all the information sought to be shown for each city. The complications arising have been indicated in previous years—the multiplicity of overlapping taxing units within a city, the deviations in boundaries, and different bases of assessing; the variation in distribution of costs between units, as library, school debt service, etc.; the budget procedure which affords but a single rate for all purposes; classification of property, particularly personalty, and the graded tax law, as found in Pittsburgh and several Canadian cities, etc. These modifying factors restrict the presentation and utility of the table for comparative purposes. So far as possible, however, these refinements are referred to in footnotes. It is cautioned that conclusions may be drawn safely about any city only after reference is made to these footnotes.

RANGE OF RATES

Analysis of the total tax rate column shows a wide range in rates, from $102 for Charleston, S. C., to $14.00 for Steubenville, Ohio. For the Canadian cities, a narrower range is found, from $44.00 for Windsor to $25.00 for Verdun. In Group I cities, Chicago is high, $83.70, and Philadelphia low, $26.25; in Group II, the range is from $52.40 in Portland to $15 in Washington—excluding Washington, Cincinnati is low, with $20.12; Group III, Jacksonville, with a rate of $60.27, to Canton, Ohio, with $17.80; in Group IV, Charleston, S. C., as reported, to Wheeling, $16.39 (adjusted); and for Group V, from Joliet, Ill., $64.80, to Steubenville, Ohio, as stated above.

The average total tax rate for the 259 cities reporting is $35.08. This compares with $35.20 for 301 cities reported in 1935, or a decrease of 12 cents. The cities of the United States alone show a decrease in the average from $35.34 to $35.13, or 21 cents; the Canadian cities, an increase from $32.74 to $34.46, or $1.72. The median total tax rate is $34.03.

Limiting the comparison of total rates to 246 cities reporting in both 1935 and 1936, it is found that the average total rates are $34.59 and $35.23, respectively, or an increase of 64 cents. The 230 comparable cities in the United States are up 57 cents, from $34.72 to $35.29, and the 16 Canadian cities are up $1.58, from $32.74 to $34.32. These increases reverse the trend reported one year ago. However, the increase in Canadian rates is somewhat cancelled by decreased assessments.

An analysis of the cities to show this correlation discloses for 230 cities in the United States, that 119 of the number

reduced assessments, 85 increased assessments, and 26 reported no change. Of the 119 cities, 36 also reduced the total rate, 65 increased, and 18 had no change in rate. Of the 85 cities raising assessments, 36 reduced their rate, 37 increased, and 12 reported no change. Of 26 cities reporting no change in valuation, 4 had a reduced rate, 14 an increase, and 8 no change. For 17 cities in Canada, 11 reduced assessments, of which 6 increased, 3 reduced, and 2 had no change in total rate; 3 cities reported no change in valuation and decreases in the total rate; and 2 cities reported increased assessments together with increased total rates.

The column "Adjusted Tax Rate," which estimates the tax burden upon property, discloses that the load is not as heavy as the total tax rate implies. In this column the rate reflects the charge upon property directly in proportion as the ratio of assessing, as shown in the preceding column.

The range of adjusted rates is from Union City, N. J., with $47.26, to Steubenville, Ohio, with a $11.20 rate. For the Canadian cities, a smaller spread is noted, from Windsor, with $44.00 to Verdun, with $20.00. For the United States, Boston is high, $38.00, and San Francisco, low, $19.68, in Group I; in Group II, Jersey City, $45.81, to Washington, $15.00—excluding Washington, $16.10 for Cincinnati; Group III, from Des Moines, Iowa, $43.85, to Youngstown, $12.60; Group IV, Union City, N. J., (already reported) to Winston-Salem, N. C., $11.38; and for Group V, from Chelsea, Mass., $43.40, to Steubenville, Ohio, (already reported). The median of the adjusted rates is $26.10.

The average adjusted rate for 259 cities is $26.61. In 1935 this average was $25.95 for 301 cities. A net increase of 66 cents is reflected, therefore, from one year ago. The cities in the United States increased 47 cents, from $25.70 to $26.17, and the Canadian cities, $1.80, from $31.00 to $32.80.

Limiting the comparison to the 246 comparable cities for 1935 and 1936, the average adjusted rates are $26.04 and $26.71, respectively, or an increase of 67 cents over last year. The United States cities increased from $25.69 to $26.30, or 61 cents, while the 16 Canadian cities increased from $31.00 to $32.55, or $1.55.

ASSESSED VALUATIONS

The total rates shown (except those marked "A") are applied to the assessed valuations reported. The valuation of the 259 cities for 1936 is $68,075,000,000, of which $3,415,000,000 are in the Canadian cities. The per capita average assessments of American cities by census groups, beginning with Group I, are $1,698, $1,568, $1,183, $1,284, and $1,196, respectively, or a grand average per capita of $1,482. The Canadian per capita is $1,169. The per capita average assessment for all cities, American and Canadian, is $1,462.

This trend is reflected more exactly when limited to the 246 cities reporting in both 1935 and 1936. The total valuation of these cities in these years was $67,398,000,000 and $67,418,000,000 respectively, or an increase of .03 per cent over 1935. The Canadian figures were $3,429,000,000 and $3,369,000,000 respectively, of the totals above. The average per capita assessment for the 230 cities in the United States is $1,486, as compared with $1,484 last year. For the 16 Canadian cities, the per capita average is $1,172, compared with $1,193 one year ago. For the 246 cities, the per capita averages are $1,466.21 in 1936 and $1,465.76 in 1935, or a net increase of 45 cents per capita. The recession found in recent years has apparently

stopped and next year will probably show a more decided upward swing of assessments.

PER CAPITA AVERAGE ASSESSMENTS

	1936	1935	1929
Group I	$1698	$1711	$2200
Group II	1568	1481	1522
Group III	1183	1180	1453
Group IV	1293	1311	1417
Group V	1197	1195	1475
Canada	1172	1193	1291
Total All Cities	1466.21	1465.76	1802
Total American Cities	1486	1484	1833

The table above is made up from the assessed values of 246 comparable cities reporting in 1935 and 1936 and 235 cities in 1929. Canadian cities show a downward trend from 1929 thru 1936. Only Group I and Group IV of the American cities show a downward trend over this period. The other American cities, shown as groups, show an increase in assessment in 1936 over the 1935 figure. The per capita average assessment of all American cities also shows this increase over the 1935 figure, although the increase is slight. The average adjusted tax rates of the Canadian cities and Group I cities both show increases over this period, Canadian rates increasing from $26.98 in 1929 to $31.00 in 1935 and $32.55 in 1936 and Group I rates increasing from $22.57 in 1929 to $25.46 in 1935 and $26.51 in 1936.

While it is true that the tax rate is not the ultimate index of the cost of government of a city because local governments have additional sources of revenue, yet a study of tax rates, especially when related to assessed values, reveals many interesting facts. Despite the apparent growth of sentiment against the property tax as a source of revenue for local governments, voters in five states on November 3 rejected the abolition or limitation of property taxes. Two states approved property tax limits. Michigan voted "No" on a proposal to abolish the property tax entirely, except for existing debt service. Minnesota defeated a proposed constitutional amendment to abolish the property tax for state purposes. Colorado, Georgia, and Oregon defeated proposed tax limitation measures. Nevada and Washington voted to adopt and continue tax limits respectively.

This is the fifteenth annual compilation of these data. The tabulation was made possible only through the coöperation and interest of a large number of public officials and citizen agencies who approved of its purpose. Their assistance is acknowledged by the compilers. Questionnaires were sent, as usual, to 310 cities in the United States, and 18 in Canada, with the results here presented.

(See following pages for tabulation.)

COMPARATIVE TAX RATES OF 259 CITIES FOR 1936

Compiled by the Detroit Bureau of Governmental Research from Data Furnished by City Officials and Members of the Governmental Research Association

No.	City	Census 1930	Assessed Valuation	Per Cent Realty	Per Cent Personalty	City Fiscal Year Begins	First Date City Taxes are Subject to Penalty	No. of Installments in which City Taxes are Payable	Tax Rate per $1,000 of Assessed Valuation on Uniform 100% Basis of Assessment: City	School	County	State	Total	Estimated Ratio of Assessed Value to Legal Basis (Per Cent)	Adjusted Rate	No.
	Group I															
	Population 500,000 and over															
1	New York, N. Y.[1]	6,930,466	$16,678,548,000	100	..	Jan. 1	May 1	2	$21.77	$ 4.54	$ .69	$ ..	$27.00	92	$24.84	1
2	Chicago, Ill.[2]	3,376,438	2,035,513,280	75	25	Jan. 1	Sept. 29	2	49.00	28.60	6.10	N	83.70	37	30.97	2
3	Philadelphia, Pa.[3]	1,950,961	3,620,156,241	76	24	Jan. 1	July 1	1	17.00	9.25	N	N	26.25	90	23.63	3
4	Detroit, Mich.[4]	1,568,662	2,291,719,930	78	22	July 1	Aug. 1	2	16.24	7.58	4.90	N	28.82	100	28.82	4
5	Los Angeles, Calif.[5]	1,238,048	1,267,141,000	91	9	July 1	Dec. 5	2	19.70	13.70	14.70	N	48.10	50	24.05	5
6	Cleveland, Ohio[6]	900,429	1,172,574,588	89	11	Jan. 1	May 3	2	15.26	10.22	6.52	N	32.00	80	25.60	6
7	St. Louis, Mo.	821,960	1,051,561,615	92	8	Apr. 9	Jan. 1	4	17.40	8.80	N	1.50	27.70	85	23.55	7
8	Baltimore, Md.[7]	804,874	1,818,959,994	60	40	Jan. 1	Aug. 1	..	19.98	4.92*	N	2.20	27.10	100	27.10	8
9	Boston, Mass.	781,188	1,620,265,000	92	8	Jan. 1	Oct. 1	10	23.00	9.67	2.17	3.16	38.00	100	38.00	9
10	Pittsburgh, Pa.[8]	669,817	1,170,888,350	100	..	Jan. 1	Mar. 1	12	15.25	11.25	8.37	N	34.87	65	22.67	10
11	San Francisco, Calif.[9]	634,394	815,841,188	67	33	July 1	Dec. 5	2	31.21	6.63	N	N	37.84	52	19.68	11
12	Milwaukee, Wis.[10]	578,249	852,174,165	92	8	Jan. 1	Feb. 16	1	14.53	11.40	5.19	.23	31.35	90	28.22	12
13	Buffalo, N. Y.	573,076	963,317,315	100	..	July 1	Aug. 1	2	20.62	6.10	6.59	.21	33.52	82	27.49	13
	Group II															
	Population 300,000 to 500,000															
14	Washington, D. C.[11]	486,869	1,633,530,674	70	30	July 1	Oct. 1	4	15.00	..	N	N	15.00	100	15.00	14
15	Minneapolis, Minn.[12]	464,356	259,561,234	85	15	Jan. 1	June 1	4	17.71	8.84	3.28	4.82	34.65A	100	34.65	15
16	New Orleans, La.[13]	458,762	490,514,700	71	29	Jan. 1	Nov. 1	3	18.28A	5.95A	4.50	5.75	34.48A	80	27.58	16
17	Cincinnati, Ohio	451,160	800,636,330	91	9	Jan. 1	Dec. 20	10	8.94	7.34	3.84	N	20.12	80	16.10	17
18	Newark, N. J.[14]	442,337	998,601,022	73	27	Jan. 1	Feb. 1	4	22.99	7.20	4.88	3.03	38.10	90	34.29	18
19	Kansas City, Mo.[15]	399,746	492,269,710	75	25	May 1	Oct. 1	1	15.00	13.98	7.53	1.61	38.12A	80	30.50	19
20	Seattle, Wash.[16]	365,583	245,820,993	77	23	Jan. 1	June 1	2	15.26	7.50	6.74	1.79	31.29A	94	29.41	20
21	Indianapolis, Ind.[17]	364,161	505,286,030	74	26	Jan. 1	Nov. 3	2	13.60	8.90	3.80	1.50	27.80	85	23.63	21
22	Rochester, N. Y.	328,132	628,674,290	100	..	Jan. 1	Feb. 1	4	16.97	8.91	6.91	..	32.79	83	27.22	22
23	Jersey City, N. J.	316,715	609,245,900	95	5	Jan. 1	Feb. 1	4	24.65	8.88	9.17	3.11	45.81	100	45.81	23
24	Louisville, Ky.[18]	307,745	402,353,231	70	30	Sept. 1	May 1	1	16.70	6.10	4.20	3.36	30.36	85	25.81	24
25	Portland, Ore.[19]	301,815	281,359,535	92	8	Dec. 1	Mar. 16	4	21.90	12.60	12.80	5.10	52.40	55	28.82	25
	Group III															
	Population 100,000 to 300,000															
26	Houston, Texas	292,352	282,338,870	85	15	Jan. 1	Jan. 1	1	20.00	12.00	10.10	6.20	48.30	50	24.15	26
27	Toledo, Ohio	290,718	393,000,000	92	8	Jan. 1	May 15	2	9.21	8.65	2.14	N	20.00	80	16.00	27
28	Columbus, Ohio	290,564	348,549,600	80	20	Jan 1	Jan. 20	2	11.70	6.80	2.90	N	21.40	70	14.98	28
29	Denver, Colo.[20]	287,861	352,356,740	68	32	Jan. 1	Mar. 1	2	17.00	14.60	N	3.00	34.60	85	29.41	29
30	Oakland, Calif.[21]	284,063	257,125,840	..	..	July 1	Dec. 5	2	19.80	13.72	14.38	N	47.90	50	23.95	30
31	St. Paul, Minn.[12]	271,606	132,844,968	84	16	Jan. 1	June 1	2	14.84	8.22	8.77	5.45	37.28A	100	37.28	31
32	Atlanta, Ga.[22]	270,366	344,000,000	70	30	Jan. 1	Oct. 15	3	15.00	..	11.00	4.00	30.00	100	30.00	32

No.	City	Census 1930	Assessed Valuation	Per Cent Realty	Per Cent Personalty	City Fiscal Year Begins	First Date City Taxes are Subject to Penalty	No. of Installments in which City Taxes are Payable	Tax Rate per $1,000 of Assessed Valuation on Uniform 100% Basis of Assessment: City	School	County	State	Total	Estimated Ratio of Assessed Value to Legal Basis (Per Cent)	Adjusted Rate	No.
33	Dallas, Texas	260,475	267,169,100	75	25	Oct. 1	Dec. 1	2	15.42	9.18	7.60	6.20	38.40	52	19.97	33
34	Birmingham, Ala.[23]	259,678	160,000,000	85	15	Sept. 1	Jan. 1	1	6.90	6.60	4.20	3.90	21.60A	67	14.47	34
35	Akron, Ohio	255,040	267,152,270	74	26	Jan. 1	Feb. 15	2	12.22	11.50	2.68	N	26.40	50	13.20	35
36	Memphis, Tenn.[24]	253,143	278,547,160	90	10	Jan. 1	Sept. 1	4	14.80	6.50	8.90	.80	31.00	90	27.90	36
37	Providence, R. I.[25]	252,981	489,040,940	84	16	Oct. 1	Oct. 24	4	14.80	9.70	N	N	24.50	100	24.50	37
38	San Antonio, Texas	231,542	206,537,220	..	..	June 1	June 1	5	14.50	10.00	6.70	6.20	37.40	75	28.05	38
39	Omaha, Neb.	214,006	245,303,715	.	..	Jan. 1	Dec. 1	2	14.89	14.00	4.95	2.15	35.99	70	25.19	39
40	Syracuse, N. Y.[22]	209,326	377,337,793	100	..	Jan. 1	June 1	2	24.27	..	5.91	.	30.18	86	29.95	40
41	Dayton, Ohio[26]	200,982	273,704,560	100	..	Jan. 1	June 1	10	9.60	6.85	3.55	N	20.00	90	18.00	41
42	Worcester, Mass.	195,311	287,304,950	89	11	Jan. 1	Nov. 1	2	24.92	8.52	1.28	1.08	35.80	100	35.80	42
43	Oklahoma City, Okla.[27]	185,389	110,838,811	89	11	July 1	Nov. 1	4	11.70	23.61	10.33	N	45.64	33	15.06	43
44	Richmond, Va.[28]	182,929	251,084,047	89	11	Feb. 1	July 1	2	14.50	7.50	N	N	22.00	87	19.14	44
45	Youngstown, Ohio	170,002	270,859,598	90	10	Jan. 1	June 20	2	7.82	7.81	2.37	N	18.00	70	12.60	45
46	Grand Rapids, Mich.	168,592	185,434,823	82	18	April 1	Aug. 1	6	10.48	9.18	2.00	N	21.66	100	21.66	46
47	Hartford, Conn.	164,072	353,339,886	88	12	April 1	May 2	4	12.77	11.93	.66	1.34	26.70	100	26.70	47
48	Fort Worth, Texas[29]	163,447	167,043,606	78	22	Oct. 1	Dec. 1	2	20.50	11.00	8.10	6.20	45.80	55	25.19	48
49	New Haven, Conn.	162,655	308,995,233	86	14	Jan. 1	Feb. 1	2	15.27	10.98	.56	.69	27.50	100	27.50	49
50	Flint, Mich.	156,492	170,305,790	..	..	July 1	Aug. 1	3	15.28	11.24	3.54	N	30.06	85	25.55	50
51	Nashville, Tenn.	153,866	157,034,241	.	..	Jan. 1	Oct. 1	2	18.50	3.50	..	..	..	..	..	51
52	Springfield, Mass.	149,900	277,952,555	91	9	Jan. 1	Nov. 2	2	21.40*	9.05*	1.42	1.53	33.40	100	33.40	52
53	San Diego, Calif.	147,995	133,723,190	..	.	July 1	Dec. 5	2	21.00	13.27	16.13	N	50.40	50	25.20	53
54	Bridgeport, Conn.	146,716	234,023,955	82	18	April 1	May 1	2	19.14	9.84	.44	.58	30.00	100	30.00	54
55	Scranton, Pa.[30]	143,433	108,279,732	100	..	Jan. 1	April 1	4	16.17	19.00	11.00	N	46.17	50	23.09	55
56	Des Moines, Ia.[31]	142,559	135,787,157	84	16	April 1	April 1	2	20.43	21.15	9.79	3.44	54.81	80	43.85	56
57	Long Beach, Calif.[32]	142,032	196,557,915	78	22	July 1	Dec. 5	2	17.00	15.50	13.80	N	46.30	50	23.15	57
58	Tulsa, Okla.[27]	141,258	100,554,388	75	25	July 1	Nov.1	4	22.97	19.42	8.20	N	50.59	60	30.35	58
59	Salt Lake City, Utah[33]	140,267	142,710,856	85	15	Jan. 1	Dec. 1	1	14.38	11.35	5.86	6.00	37.59	70	26.31	59
60	Paterson, N. J.	138,513	177,731,264	91	9	Jan. 1	Feb. 2	4	23.87	10.46	6.39	3.08	43.80	75	32.85	60
61	Yonkers, N. Y.	134,646	321,840,467	100	..	Jan. 1	Feb. 1	4	20.46	9.38	3.56	.17	33.57	90	30.21	61
62	Norfolk, Va.[22]	129,710	160,884,800	89	11	Jan. 1	April 1	4	26.00	..	N	N	26.00	70	18.20	62
63	Jacksonville, Fla.	129,549	73,272,340	87	13	Jan. 1	June 1	1	16.00	10.00	27.27	7.00	60.27	50	30.14	63
64	Albany, N. Y.[22]	127,413	233,371,414	100	..	Jan. 1	April 1	1	27.92		6.55	.21	34.68	74	25.66	64
65	Trenton, N. J.[34]	123,356	169,421,730	89	11	Jan. 1	Feb. 1	..	20.65	7.08	6.12	3.02	36.90	80	29.52	65
66	Kansas City, Kans.	121,857	89,792,159	..	.	Jan. 1	Dec. 20	2	17.81	16.00	10.82	2.81	47.44	49	23.25	66
67	Chattanooga, Tenn.	119,798	110,623,600	93	7	Oct. 1	Mar. 1	..	14.80	5.20*	16.60	.80	37.40	100	37.40	67
68	Camden, N. J.	118,700	146,111,668	.	..	Jan. 1	Feb. 1	4	18.35	15.10	9.38	.17	43.00	80	34.40	68
69	Erie, Pa.	115,967	144,156,080	100	..	Jan. 6	July 1	..	12.00	13.50	8.00		33.50	75	25.13	69
70	Spokane, Wash.[35]	115,514	69,162,756	78	22	Jan. 1	June 1	2	9.20	5.80	6.81	1.59	23.40A	94	22.00	70
71	Fall River, Mass.[36]	115,274	100,141,850	83	17	Jan. 1	Oct. 1	2				.	42.00	100	42.00	71
72	Fort Wayne, Ind.	114,946	146,000,000	85	15	Jan. 1	May 4	2	9.07	9.10	3.93	1.50	23.60	80	18.88	72
73	Elizabeth, N. J.	114,589	142,262,880	90	10	Jan. 1	Feb. 1	4	19.37	10.34	5.80	3.09	38.60	100	38.60	73
74	Cambridge, Mass.	113,643	178,307,900	.	..	Jan. 1	Nov. 2	2	27.63	8.72	1.22	2.93	40.50	100	40.50	74
75	New Bedford, Mass.	112,597	117,394,775	79	21	Jan. 1	Nov. 2	2	28.34	8.70	.90	1.26	39.20	100	39.20	75
76	Reading, Pa.[37]	111,171	170,143,314	100	..	Jan. 6	July 1	1	9.00	12.00	4.55A	N	25.55A	100	25.55	76
77	Wichita, Kans.[38]	111,110	115,048,059	85	15	Jan. 1	Dec. 21	2	10.86	16.95	6.97	2.02	36.80	65	23.92	77

No.	City	Census 1930	Assessed Valuation	Per Cent Realty	Per Cent Personalty	City Fiscal Year Begins	First Date City Taxes are Subject to Penalty	No. of Installments in which City Taxes are Payable	Tax Rate per $1,000 of Assessed Valuation on Uniform 100% Basis of Assessment: City	School	County	State	Total	Estimated Ratio of Assessed Value to Legal Basis (Per Cent)	Adjusted Rate	No.
78	Miami, Fla.[39]	110,637	117,004,090	87	13	July 1	June 1	..	26.64	10.25	8.27	1.67	46.83	50	23.42	78
79	Tacoma, Wash.[40]	106,817	52,040,324	77	23	Jan. 1	June 1	2	12.87	6.70	8.95	1.96	30.48A	92	28.04	79
80	Wilmington, Del.[41]	106,597	152,145,668	100	..	July 1	Sept. 1	1	14.50	1.50	4.50	N	20.50	80	16.40	80
81	Knoxville, Tenn.	105,802	128,900,000	88	12	Jan. 1	June 1	4	22.00	4.50	..	..	..	80	..	81
82	Peoria, Ill.	104,969	Not reporting													82
83	Canton, Ohio	104,906	129,639,300	88	12	Jan. 1	Jan. 20	2	5.70	9.05	3.05	N	17.80	100	17.80	83
84	South Bend, Ind.	104,193	Not reporting													84
85	Somerville, Mass.	103,908	115,688,600	94	6	Jan. 1	Nov. 2	10	27.65	8.80	1.26	4.19	41.90	100	41.90	85
86	El Paso, Texas	102,421	81,641,880	80	20	Mar. 1	Mar. 1	2	15.05	7.45	8.00	6.20	36.70	70	25.69	86
87	Lynn, Mass.	102,320	136,487,275	89	11	Jan. 1	Nov. 1	2	22.03	9.57	1.92	1.46	34.98	100	34.98	87
88	Evansville, Ind.	102,249	115,510,780	73	27	Jan. 1	May 4	2	9.70	9.30	9.50	1.50	30.00	100	30.00	88
89	Utica, N. Y.	101,740	132,144,147	97	3	Jan. 1	July 1	2	18.97	8.80	14.89	..	42.66	70	29.86	89
90	Duluth, Minn.[12]	101,463	55,131,807	81	19	Jan. 1	June 1	4	13.26	12.70	6.37	4.79	37.12A	100	37.12	90
91	Tampa, Fla.	101,161	Not reporting													91
92	Gary, Ind.[42]	100,426	127,647,710	90	10	Jan. 1	May 4	2	16.00	12.50	4.40	1.50	34.40	60	20.64	92
93	Lowell, Mass.	100,234	Not reporting													93
	Group IV															
	Population 50,000 to 100,000															
94	Waterbury, Conn.	99,902	162,351,021	82	18	Jan. 1	May 1	2	20.57	9.65	.53	.75	31.50	80	25.20	94
95	Schenectady, N. Y.	95,692	155,967,567	100	..	Jan. 1	Jan. 18	4	14.35	10.27	4.98	.17	29.77	100	29.77	95
96	Sacramento, Calif.	93,750	Not reporting													96
97	Allentown, Pa.	92,563	102,573,000	100	..	Jan. 6	July 1	4	12.40	13.00	5.00	N	30.40	75	22.80	97
98	Bayonne, N. J.	88,979	145,825,670	85	15	Jan. 1	Feb. 1	4	22.85	11.86	8.54	2.90	46.15	100	46.15	98
99	Wilkes-Barre, Pa.	86,628	89,973,397	94	6	Jan. 6	July 1	1	13.00	16.50	11.00	N	40.50	60	24.30	99
100	Rockford, Ill.[43]	85,864	52,025,626	78	22	Jan. 1	June 1	2	23.29	18.90	7.08	N	49.27	40	19.71	100
101	Lawrence, Mass.	85,068	Not reporting													101
102	Savannah, Ga.	85,024	61,096,580	..	..	Jan. 1	June 1	4	23.00	10.00	12.50	5.00	50.50	50	25.25	102
103	Charlotte, N. C.	82,675	105,329,965	74	26	July 1	Nov. 2	12	11.80	3.78	5.12	N	20.70	67	13.87	103
104	**Berkeley, Calif.**[21]	82,109	86,125,160	..	..	July 1	Dec. 5	2	13.60	17.82	15.18	N	46.60	50	23.30	104
105	Altoona, Pa.[44]	82,054	75,827,021	100	..	Jan. 1	July 1	..	10.00	13.50	5.00A	N	28.50A	70	19.95	105
106	Little Rock, Ark.	81,679	Not reporting													106
107	St. Joseph, Mo.	80,935	Not reporting													107
108	Saginaw, Mich.	80,715	94,315,334	85	15	July 1	Aug. 1	8	10.65	6.77	3.10	N	20.52	100	20.52	108
109	Harrisburg, Pa.	80,339	Not reporting													109
110	Sioux City, Ia.	79,183	85,058,730	80	20	Jan. 1	Apr. 1	2	12.00	17.00	8.50	3.50	41.00	60	24.60	110
111	Lansing, Mich.	78,397	108,416,614	84	16	May 1	...	1	13.80	5.85	3.02	N	22.67	85	19.27	111
112	Pawtucket, R. I.	77,149	Not reporting													112
113	Manchester, N. H.	76,834	85,038,060	81	19	Jan. 1	Sept. 1	..	24.34	6.43	6.65	3.58	41.00	100	41.00	113
114	Binghamton, N. Y.	76,662	104,721,707	100	..	Jan. 1	Feb. 1	2	17.62	10.44	6.59	..	34.65	80	27.72	114
115	Shreveport, La.	76,655	82,604,390	..	..	Jan. 1	Jan. 1	1	14.25	..	..	..	..	67	..	115
116	Pasadena, Calif.[45]	76,086	127,395,310	87	13	July 1	Feb. 5	1	15.20	15.40	14.70	N	45.30	75	33.98	116
117	Lincoln, Neb.	75,933	95,392,270	79	21	Sept. 1	Oct. 1	2	9.80	15.00	4.00	1.76	30.56	80	24.45	117

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118	Huntington, W. Va.	75,572	Not reporting													118
119	Niagara Falls, N. Y.	75,460	148,232,831	100	..	Jan. 1	...	1	16.35	9.12	4.25	..	29.72	72	21.40	119
120	Winston-Salem, N. C.[22]	75,274	102,701,000*	..	..	July 1	Mar. 2	1	12.50	..	5.00	N	17.50	65	11.38	120
121	East St. Louis, Ill.	74,347	Not reporting													121
122	Troy, N. Y.	72,763	74,876,237	96	4	Jan. 1	Feb. 1	2	24.50	9.59	12.41	.	46.50	80	37.20	122
123	Quincy, Mass.[46]	71,983	124,161,275	91	9	Jan. 1	Nov. 2	2	24.01	7.56	.93	1.10	33.60	100	33.60	123
124	Springfield, Ill.	71,864	Not reporting													124
125	Portland, Me.	70,810	81,710,525	79	21	Jan. 1	Oct. 2	1	27.76	9.09	1.66	7.09	45.60	100	45.60	125
126	Lakewood, Ohio	70,509	93,596,900	98	2	Jan. 1	Jan. 20	2	9.32	10.76	6.52	N	26.60	75	19.95	126
127	Roanoke, Va.[22]	69,206	61,680,155	94	6	July 1	Dec. 5	4	25.00	..	N	N	25.00	65	16.25	127
128	Springfield, Ohio	68,743	Not reporting													128
129	Mobile, Ala.[23]	68,202	40,884,520	78	22	Oct. 1	Jan. 1	1	7.50	..	.	..	..	60	..	129
130	New Britain, Conn.	68,128	101,543,886	84	16	April 1	June 16	1	14.37*	10.91*	.45*	1.27*	27.00	100	27.00	130
131	East Orange, N. J.	68,020	117,622,244	93	7	Jan. 1	Feb. 1	4	16.70	7.70	4.87	3.03	32.30	100	32.30	131
132	Racine, Wis.	67,542	103,617,061	92	8	Jan. 1	Feb. 1	1	6.34	11.22	6.87	.11	24.54	90	22.09	132
133	Johnstown, Pa.	66,993	78,685,335	93	7	Jan. 6	July 1	4	12.50	13.00	8.00	N	33.50	90	30.15	133
134	Cicero, Ill.	66,602	Not reporting													134
135	Atlantic City, N. J.	66,198	123,440,274	92	8	Jan. 1	Feb. 1	4	20.32	6.60	3.32	2.93	33.17	100	33.17	135
136	Montgomery, Ala.	66,079	Not reporting													136
137	Newton, Mass.[39]	65,276	165,184,900	..	..	Jan. 1	Nov. 1	2	..	..	..	.	28.00	100	28.00	137
138	Covington, Ky.	65,252	55,813,443	93	7	Jan. 1	July 1	2	12.90	11.40	6.00	.50	30.80	65	20.02	138
139	Pontiac, Mich.	64,928	58,602,078	74	26	Jan. 1	Aug. 1	1	10.37	9.82	6.71	N	26.90	100	26.90	139
140	Hammond, Ind.	64,560	86,952,075	77	23	Jan. 1	May 4	2	9.70	11.50	8.30	1.50	31.00	50	15.50	140
141	Topeka, Kans.[47]	64,120	81,931,632	72	28	Jan. 1	Dec. 21	2	16.08	18.40	5.77	2.18	42.43	60	25.46	141
142	Oak Park, Ill.[48]	63,982	41,182,202	85	15	Jan. 1	Sept. 29	2	24.80	33.80	6.10	N	64.70	37	23.94	142
143	Brockton, Mass.	63,797	Not reporting													143
144	Evanston, Ill.	63,338	50,770,372	80	20	July 1	Oct. 1	2	21.70	35.70	5.70	N	63.10	37	23.35	144
145	Passaic, N. J.	62,959	Not reporting													145
146	Terre Haute, Ind.	62,810	53,101,450	74	26	Jan. 1	May 4	2	14.25	14.10	12.75	1.50	42.60	65	27.69	146
147	Glendale, Calif.	62,736	54,749,070	93	7	July 1	Dec. 20	2	13.20	19.90	14.70	N	47.80	50	24.00	147
148	Charleston, S. C.	62,265	16,227,574	70	30	Jan. 1	Oct. 16	..	62.00	24.50	10.00	5.50	102.00	42	42.84	148
149	Wheeling, W. Va.[49]	61,659	105,201,100	55	45	July 1	Dec. 1	2	5.72	7.05	2.93	.69	16.39A	100	16.39	149
150	Mount Vernon, N. Y.	61,499	152,589,080	100	..	Jan. 1	Feb. 1	2	15.31	11.85	6.05	.19	33.40	80	26.72	150
151	Davenport, Ia.	60,751	54,798,443	92	8	April 1	Oct. 1	1	15.00	15.68	9.17	3.50	43.35	60	26.01	151
152	Charleston, W. Va.	60,408	Not reporting													152
153	Augusta, Ga.	60,342	Not reporting													153
154	Lancaster, Pa.	59,949	Not reporting													154
155	Medford, Mass.[38]	59,714	79,713,050	96	4	Jan. 1	Nov. 1	1	..	..	..	..	36.80	100	36.80	155
156	Hoboken, N. J.	59,261	Not reporting													156
157	Chester, Pa.	59,164	54,101,508	100	..	Jan. 6	July 1	..	11.50	13.00	6.13	N	30.63	80	24.50	157
158	Union City, N. J.	58,659	67,426,562	95	5	Jan. 1	Feb. 1	4	26.37	8.91	8.95	3.03	47.26	100	47.26	158
159	Malden, Mass.	58,036	Not reporting													159
160	Madison, Wis.	57,899	120,852,265	93	7	Jan. 1	Jan. 31	7	6.54	8.68	7.85	.43	23.50	95	22.33	160
161	Bethlehem, Pa.	57,892	67,400,723	..	..	Jan. 6	July 1	4	12.00	15.50	14.00	N	41.50	90	37.35	161
162	Beaumont, Texas	57,732	56,664,770	86	14	July 1	Feb. 1	1	16.80	7.20	10.30	6.20	40.50	65	26.33	162

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163	San Jose, Calif.	57,651	51,117,975	..	..	Dec. 1	Dec. 5	2	12.90	16.32	11.10	N	40.32	50	20.16	163
164	Springfield, Mo.[50]	57,527	37,600,000*	80	20	Jan. 1	Jan. 1	1	17.00	15.40	5.70	1.50	39.60	70	27.72	164
165	Decatur, Ill.	57,510	31,504,572	86	14	May 1	June 1	2	23.80	24.00	6.50	N	54.30	50	27.15	165
166	Irvington, N. J.	56,733	74,784,504	90	10	Jan. 1	Feb. 1	4	14.70	12.70	8.00		35.40	80	28.32	166
167	Holyoke, Mass.	56,537	83,527,180	87	13	Jan. 1	Nov. 1	2	18.39	6.49	1.24	1.38	27.50	100	27.50	167
168	Hamtramck, Mich.	56,268	72,789,875	67	33	July 1	Aug. 20	1	19.20	11.00	4.94	N	35.14	75	26.36	168
169	Cedar Rapids, Ia.	56,097	53,565,961	..	..	April 1	April 1	2	13.50	19.23	9.80	3.50	46.03	48	22.09	169
170	York, Pa.	55,254	48,774,230	100	..	Jan. 6	July 1	1	9.50	18.00	8.00	N	35.50	60	21.30	170
171	Jackson, Mich.	55,187	Not reporting													171
172	Kalamazoo, Mich.	54,786	71,078,935	81	19	Jan. 1	Aug. 1	12	10.72	10.35	3.50	N	24.57	80	19.66	172
173	East Chicago, Ind.	54,784	Not reporting													173
174	McKeesport, Pa.	54,632	54,742,225	100	..	Jan. 6	July 1	..	11.00	15.00	10.63	N	36.63	60	21.98	174
175	New Rochelle, N. Y.	54,000	201,095,740	97	3	Jan. 1	Jan. 31	4	13.50	9.40	5.30	..	28.20	86	24.25	175
176	Macon, Ga.	53,829	38,035,671	85	15	Jan. 1	Jan. 1	3	15.00	9.00	11.00	4.00	39.00	65	25.35	176
177	Greensboro, N. C.	53,659	83,315,303	80	20	July 1	Jan. 1	1	11.10	2.40	7.50	N	21.00	75	15.75	177
178	Austin, Texas	53,120	50,001,750	84	16	Jan. 1	April 1	.	15.50	6.00	8.30	6.20	36.00	67	24.12	178
179	Highland Park, Mich.	52,929	78,976,350	82	18	July 1	...	2	13.10	11.60	4.55	N	29.25	80	23.40	179
180	Galveston, Texas	52,938	Not reporting													180
181	Waco, Texas	52,848	Not reporting													181
182	Fresno, Calif.	52,513	57,982,745	85	15	July 1	Dec. 5	2	14.10	13.55	8.26	N	35.91	60	21.55	182
183	Hamilton, Ohio	52,176	62,913,377	82	18	Jan. 1	Sept. 15	2	7.82	6.63	2.51	N	16.96	70	11.87	183
184	Durham, N. C.	52,037	71,500,000	..	..	July 1	Feb. 1	1	13.50	3.50	5.00	N	22.00	75	16.50	184
185	Columbia, S. C.	51,581	Not reporting													185
186	Cleveland Heights, Ohio	50,945	103,021,860	..	..	Jan. 1	...	2	4.58	13.60	6.52	N	24.70	80	19.76	186
187	Port Arthur, Texas	50,902	27,569,120	83	17	Jan. 1	Dec. 1	2	18.80	6.50	8.60	6.20	40.10	70	28.07	187
188	Dearborn, Mich.	50,358	165,326,654	63	37	July 1	Aug. 20	4	14.93	11.10	4.58	N	30.61	100	30.61	188
189	Kenosha, Wis.	50,262	69,627,190	.	..	Jan. 1	Mar. 1	1	9.54	12.06	4.47	.93	27.00	80	21.60	189
190	Asheville, N. C.	50,193	50,100,000	..	..	July 1	Feb. 2	1	15.40	2.40	9.00	N	26.80	100	26.80	190
191	Pueblo, Colo.	50,096	28,612,510	..	..	Jan. 1	Mar. 1	2	27.00	..	..	.	..	70	..	191
	Group V Population 30,000 to 50,000															
192	Pittsfield, Mass.[22]	49,677	60,521,915	88	12	Jan. 1	Nov. 1	2	33.64	..	2.25	1.61	37.50	100	37.50	192
193	Woonsocket, R. I.[36]	49,376	74,391,700	76	24	Jan. 1	Oct. 11	4	25.00	..			25.00	100	25.00	193
194	Haverhill, Mass.	48,710	53,296,500	87	13	Jan. 1	Oct. 1	2	31.30	7.63	1.09	1.18	41.20	100	41.20	194
195	New Castle, Pa.	48,674	50,873,220	95	5	Jan. 6	July 1	1	11.50	15.00	10.50	N	37.00	100	37.00	195
196	Everett, Mass.	48,424	73,542,200	84	16	Jan. 1	Nov. 1	2	22.89	8.04	1.39	4.08	36.40	100	36.40	196
197	Jackson, Miss.	48,282	38,341,585	86	14	Oct. 1	Feb. 1	3	18.50	8.00	13.00	8.00	47.50	60	28.50	197

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198	Phoenix, Ariz.	48,118	Not reporting													198
199	Stockton, Cal.[51]	47,963	64,684,955	86	14	Jan. 1	Mar. 1	10	17.60	10.00	15.90	N	43.50	43	18.71	199
200	Brookline, Mass.	47,490	160,217,600	91	9	Jan. 1	Oct. 15	2	15.65	5.00	.67	2.68	24.00	100	24.00	200
201	Elmira, N. Y.	47,397	49,878,780	100	..	Jan. 1	May 16	2	27.40	9.24	1.45		38.09	65	24.76	201
202	Bay City, Mich.	47,355	38,552,103	85	15	July 1	Oct. 1	1	16.41	9.57	7.98	N	33.96	70	23.77	202
203	Berwyn, Ill.	47,027	Not reporting													203
204	Clifton, N. J.	46,875	47,966,588	94	6	Jan. 1	Feb. 2	4	19.36	14.17	6.59	3.18	43.30	100	43.30	204
205	Aurora, Ill.[52]	46,589	32,210,023	81	19	Jan. 1	June 1	2	19.40	23.80	13.20	N	56.40	37	20.87	205
206	Muncie, Ind.	46,548	Not reporting													206
207	Stamford, Conn.	46,346	109,287,160	83	17	Nov. 2	Oct. 1	1	20.56	6.00	.20	.54	27.30	100	27.30	207
208	Waterloo, Ia.	46,191	Not reporting													208
209	Chelsea, Mass.	45,816	46,668,000	90	10	Jan. 1	Nov. 1	2	30.38	8.68	N	4.34	43.40	100	43.40	209
210	Lexington, Ky.	45,736	50,036,442	87	13	Jan. 1	July 1	2	17.40	7.80				..	..	210
211	Williamsport, Pa.	45,729	29,215,030	..		Jan. 6	July 1	4	17.50	22.00	9.50	N	49.00	60	29.40	211
212	Portsmouth, Va.[22]	45,704	32,337,495	91	9	Jan. 1	Dec. 5	1	26.50	..	N	N	26.50	70	18.55	212
213	Jamestown, N. Y.	45,155	62,962,128	100	..	Jan. 1	June 16	1	13.35	10.40	5.50		29.25	70	20.48	213
214	Lorain, Ohio	44,512	70,438,224	85	15	Jan. 1	Jan. 21	2	6.11	7.19	2.00	N	15.30	80	12.24	214
215	Chicopee, Mass.	43,930	41,798,440	87	13	Jan. 1	Nov. 1	2	24.64	13.37	1.43	1.56	41.00	100	41.00	215
216	Wichita Falls, Texas	43,690	27,000,000*		..	Oct. 1	Jan. 1	2	14.00	10.00	16.00		40.00	67	26.80	216
217	Battle Creek, Mich.	43,573	54,926,150	80	20	July 1	Aug. 21	1	10.40	7.20	4.40	N	22.00	100	22.00	217
218	Perth Amboy, N. J.	43,516	49,073,432	..	..	Jan. 1	Feb. 1	4	27.39	12.60	9.21	3.00	52.20	50	26.10	218
219	Salem, Mass.	43,353	57,157,820	..	..	Jan. 1	Oct. 31	4	22.42	8.97	1.38	1.73	34.50	100	34.50	219
220	Amarillo, Texas	43,132	Not reporting													220
221	Columbus, Ga.[53]	43,131	39,323,537	77	23	Jan. 1	Sept. 1	..	12.00	6.00	6.00	2.25	26.25	65	17.06	221
222	Joliet, Ill.	42,993	20,217,364	80	20	Jan. 1	June 1	2	25.20	32.00	7.60	N	64.80	50	32.40	222
223	Cranston, R. I.	42,991	70,752,590	80	20	Oct. 1	Nov. 18	4	10.92	12.08	N		23.00	90	20.70	223
224	Portsmouth, Ohio	42,560	49,736,930	93	7	Jan. 1	June 20	2	6.54	5.38	9.58	N	21.50	75	16.13	224
225	Lima, Ohio	42,287	47,816,170	90	10	Jan. 1	Sept. 14	2	10.47	6.57	4.96	N	22.00	80	17.60	225
226	Council Bluffs, Ia.	42,048	Not reporting													226
227	Montclair, N. J.	42,017	Not reporting													227
228	Dubuque, Ia.	41,679	Not reporting													228
229	Muskegon, Mich.	41,390	47,258,050	82	18	Jan. 1	Jan. 9	1	10.58	10.12	4.25	N	24.95	100	24.95	229
230	Warren, Ohio	41,062	49,659,509	83	17	Jan. 1	...	2	6.50	7.70	3.90	N	18.10	100	18.10	230
231	Kearney, N. J.[22]	40,716	90,034,438	72	28	Jan. 1	...	4	26.53		10.74	3.62	40.89	65	26.58	231
232	Fitchburg, Mass.	40,692	50,201,000	80	20	Jan. 1	Nov. 1	2	24.14	7.48	1.22	1.16	34.00	100	34.00	232
233	Lynchburg, Va.	40,661	38,169,371	88	12	Jan. 1	July 1	..	11.50	10.50	N	N	22.00	70	15.40	233
234	St. Petersburg, Fla.	40,425	67,141,325	93	7	Oct. 1	April 1	1	35.69					..	..	234
235	Poughkeepsie, N. Y.	40,288	53,312,711	100	..	Jan. 1	Feb. 16	4	19.41	6.82	7.88	.20	34.31	70	24.02	235
236	Ogden, Utah	40,272	Not reporting													236
237	Oshkosh, Wis.	40,108	45,711,805	90	10	Jan. 1	Mar. 1	2	14.18	11.89	4.73	.40	31.20	93	29.02	237
238	Anderson, Ind.	39,804	Not reporting													238
239	East Cleveland, Ohio	39,667	53,480,730	98	2	Jan. 1	Jan. 20	2	6.68	13.70	6.52	N	26.90	70	18.83	239
240	La Crosse, Wis.	39,614	47,291,504	89	11	Jan. 1	Mar. 1	3	5.94	9.80	12.15	.11	28.00	90	25.20	240
241	Butte, Mont.	39,532	48,408,280	61	39	July 1	Dec. 1	2	12.75	9.60	7.66	1.60	31.61	100	31.61	241
242	Sheboygan, Wis.	39,251	46,778,765	90	10	Jan. 1	Mar. 1	2	18.28	9.57	5.77	.12	33.74	90	30.37	242

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243	Waltham, Mass.	39,247	not reporting													243
244	Quincy, Ill.	39,241	not reporting													244
245	Meriden, Conn.	38,481	58,446,660	84	16	Jan. 1	May. 6	2	17.70	8.30	.25	.75	27.00	100	27.00	245
246	Bloomfield, N. J.	38,077	68,695,319	90	10	Jan. 1	Feb. 1	4	13.06	12.02	4.88	3.04	33.00	100	33.00	246
247	Rock Island, Ill.	37,953	Not reporting													247
248	Cumberland, Md.[22]	37,747	43,891,642	88	12	April 1	July 25	1	10.20	..	15.00	2.20	27.40	80	21.92	248
249	San Bernardino, Calif.	37,481	Not reporting													249
250	Green Bay, Wis.	37,415	50,941,305	91	9	Jan. 1	Mar. 1	1	11.66	10.34	7.89	.11	30.00	90	27.00	250
251	Raleigh, N. C.[22]	37,379	43,700,000	85	15	July 1	Feb. 1	1	14.00	..	9.50	N	23.50	65	15.28	251
252	Taunton, Mass.	37,355	Not reporting													252
253	Santa Monica, Calif.	37,146	41,565,835	91	9	July 1	Dec. 5	2	27.80	16.20	12.70	N	56.70	50	28.35	253
254	West New York, N. J.	37,107	48,280,164	92	8	Jan. 1	Feb. 1	4	21.19	15.17	8.94	2.95	48.25	60	28.95	254
255	Hazelton, Pa.	36,765	29,423,205	..	..	Jan. 6	July 6	1	18.50	24.00	7.30	N	49.80	50	24.90	255
256	Danville, Ill.	36,765	21,146,107	78	22	May 1	May 1	2	19.41	20.00	7.50	N	46.91	45	21.11	256
257	High Point, N. C.	36,745	Not reporting													257
258	Auburn, N. Y.	36,652	52,078,710	100	..	July 1	Aug. 1	2	16.67	5.31	5.28	..	27.26	100	27.26	258
259	Zanesville, Ohio	36,440	Not reporting													259
260	Superior, Wis.[36]	36,113	44,019,642	87	13	Jan. 1	Oct. 1	1	..	..	..	..	43.00	80	34.40	260
261	Arlington, Mass.[36]	36,094	58,889,250	95	5	Jan. 1	Nov. 1	2	..	..	..	..	34.00	100	34.00	261
262	Norwalk, Conn.[36]	36,019	65,052,245	85	15	Sept. 1	....	2	..	..	..	..	22.00	80	17.60	262
263	Elgin, Ill.	35,929	21,310,684	79	21	Jan. 1	June 1	2	19.10	18.80	7.80	N	45.70	40	18.28	263
264	Norristown, Pa.	35,853	25,082,585	92	8	Dec. 1	Aug. 31		14.00	20.00	4.00	N	38.00	67	25.46	264
265	White Plains, N. Y.	35,830	157,753,400	100	..	Jan. 1	Feb. 1	2	8.96	8.12	4.91	..	21.99	85	18.69	265
266	Revere, Mass.	35,680	Not reporting													266
267	Steubenville, Ohio	35,442	50,858,450	90	10	Jan. 1	Jan. 20	2	4.30	7.70	2.00	N	14.00	80	11.20	267
268	Orange, N. J.	35,339	46,414,253	94	6	Jan. 1	Feb. 1	4	21.11	9.18	5.05	2.86	38.20	85	32.47	268
269	Alameda, Calif.[21]	35,033	32,148,224	86	14	July 1	Dec. 5	2	13.47	11.25	20.58	N	45.30	50	22.65	269
270	Lewiston, Me.	34,948	31,098,370	75	25	Mar. 1	Nov. 25	..	18.00	7.00	2.00	9.00	36.00	50	18.00	270
271	Watertown, Mass.	34,913	52,756,275	91	9	Jan. 1	Nov. 1	2	20.07	8.02	1.40	3.91	33.40	100	33.40	271
272	Amsterdam, N. Y.	34,817	28,162,826	..	..	Jan. 1	May 21	..	18.40	24.62	10.89	..	53.91	55	29.65	272
273	West Allis, Wis.	34,671	51,192,719	83	17	Jan. 1	Mar. 1	..	11.91	14.93	6.35	..	33.19	80	26.55	273
274	New Brunswick, N. J.	34,555	41.689,392	93	7	Jan. 1	Feb. 1	4	18.40	10.00	9.20	3.00	40.60	60	24.36	274
275	Easton, Pa.[54]	34,468	43,985,455	100	..	Jan 1	July 1	4	12.00	14.50	9.80A	N	36.30A	100	36.30	275
276	Plainfield, N. J.	34,422	60,172,237	90	10	Jan. 1	Feb. 1	4	15.99	11.31	5.80	3.00	36.10	80	28.88	276
277	Newport News, Va.	34,417	34,115,647	87	13	Jan. 1	Dec. 6	1	15.37	13.80	N	N	29.17	50	14.59	277
278	Santa Barbara, Calif.	33,613	47,006,500	..	..	July 1	....	2	14.50	..	..	..	..	..	..	278
279	Paducah, Ky.	33,541	18,095,515	..	..	Jan. 1	July 1	2	17.80	9.80	..	..	..	..	..	279
280	Mansfield, Ohio	33,525	46,918,665	..	..	Jan. 1	April 1	2	5.20	7.90	2.30	N	15.40	90	13.86	280
281	Joplin, Mo.	33,454	21,167,925	..	..	Jan. 1	Jan. 1	1	16.00	17.60	6.80	1.50	41.90	50	20.95	281
282	Waukegan, Ill.	33,499	Not reporting													282
283	Norwood, Ohio	33,411	Not reporting													283
284	Sioux Falls, S. Dak.	33,362	Not reporting													284
285	Colorado Springs, Colo.	33,237	28,608,880		..	Jan. 1	Aug. 1	2	14.70	22.64	6.60	3.00	46.94	75	35.21	285
286	Elkhart, Ind.	32,949	35,997,000	75	25	Jan. 1	Nov. 3	2	7.00	9.90	8.80	1.50	27.20	75	20.40	286
287	Kokomo, Ind.	32,843	Not reporting													287

No.	City	Census 1930	Assessed Valuation	Per Cent Realty	Per Cent Personalty	City Fiscal Year Begins	First Date City Taxes are Subject to Penalty	No. of Installments in which City Taxes are Payable	Tax Rate per $1,000 of Assessed Valuation on Uniform 100% Legal Basis of Assessment: City	School	County	State	Total	Estimated Ratio of Assessed Value to Legal Basis (Per Cent)	Adjusted Rate	No.
288	Laredo, Texas	32,618	Not reporting													288
289	Tucson, Ariz.	32,506	21,067,620	..	..	July 1	Nov. 2	2	20.96	16.05	20.48	5.00	62.49	50	31.25	289
290	Richmond, Ind.	32,493	Not reporting													290
291	Rome, N. Y.	32,338	29,231,983	100	..	Jan. 1	May 1	2	17.28	10.78	9.62	..	37.68	70	26.38	291
292	Wilmington, N. C.	32,270	35,561,117	86	14	July 1	Feb. 1	4	14.00	2.00	5.50	N	21.50	100	21.50	292
293	Moline, Ill.	32,236	20,967,028	75	25	Apr. 1	June 1	2	14.30	26.20	7.50	N	48.00	33	15.84	293
294	Watertown, N. Y.	32,205	47,812,407	100	..	July 1	Aug. 1	1	12.30	9.00	6.75	..	28.05	94	26.37	294
295	Muskogee, Okla.	32,026	Not reporting													295
296	Meridian, Miss.	31,954	20,814,451	72	28	Oct. 1	Feb. 1	3	14.00	12.00	21.30	..	47.30	75	35.48	296
297	Pensacola, Fla.	31,579	Not reporting													297
298	Nashua, N. H.[29]	31,463	36,387,425	88	12	Jan. 1	Dec. 1	..	26.30	..	5.50	3.00	34.80	100	34.80	298
299	Fort Smith, Ark.	31,429	Not reporting													299
300	Port Huron, Mich.	31,361	Not reporting													300
301	Newburgh, N. Y.	31,275	41,046,200	100	..	Jan. 1	April 24	1	13.80	8.18	10.08	..	32.06	83	26.61	301
302	Marion, Ohio	31,084	Not reporting													302
303	Bloomington, Ill.	30,930	Not reporting													303
304	Hagerstown, Md.	30,861	38,067,000			Apr. 1	Sept. 1	..	8.50	7.05	3.55	2.20	21.30	100	21.30	304
305	Bellingham, Wash.[35]	30,823	13,436,697	73	27	Jan. 1	Mar. 6	2	10.21	4.97	7.79	1.92	24.89A	82	20.41	305
306	Baton Rouge, La.	30,729	Not reporting													306
307	Newark, Ohio	30,596	28,286,110	90	10	Jan. 1	Dec. 20	2	7.85	8.85	3.00	N	19.70	80	15.76	307
308	Everett, Wash.[35]	30,567	14,101,147	79	21	Jan. 1	May 31	2	18.45	6.00	6.54	1.81	32.80A	88	28.86	308
309	Santa Ana, Calif.	30,322	24,017,940	90	10	July 1	Dec. 5	2	18.70	17.40	7.40	N	43.50	40	17.40	309
310	Alton, Ill.	30,151	16,653,378		..	Apr. 1	June 1	2	15.50	20.80	6.90	N	43.20	50	21.60	310

No.	City	Population	Assessed Valuation	Per Cent Realty	Per Cent Personalty	City Fiscal Year Begins	First Date City Taxes are Subject to Penalty	No. of Installments in which City Taxes are Payable	Tax Rate per $1,000 of Assessed Valuation on Uniform 100% Legal Basis of Assessment: City	School	Province	Total	Estimated Ratio of Assessed Value to Legal Basis (Per Cent)	Adjusted Rate	No.
	Canadian Cities														
1	Montreal, Que.[55]	818,577	931,373,644	100	..	May 1	Oct. 1	1	17.68	12.00	N	29.68	100	29.68	1
2	Toronto, Ont.[56]	626,674	980,010,002	100	..	Jan. 1	June 15	3	24.35	10.50	N	34.85	90	31.37	2
3	Vancouver, B. C.[57]	246,593	313,460,102	100	..	Jan. 1	Jan. 1	..	20.89	8.96	..	29.85A	100	29.85	3
4	Winnipeg, Man.[58]	218,785	198,328,600	100	..	Jan. 1	Oct. 1	1	14.05	11.46	.78	26.29A	100	26.29	4
5	Hamilton, Ont.[59]	153,507	164,563,782	100	..	Jan. 1	April 17	4	26.00	13.25	N	39.25	100	39.25	5
6	Quebec, Que.[60]	130,594	117,210,602	100	..	May 1	Nov. 1	..	26.30	10.00	N	36.30	80	29.04	6
7	Ottawa, Ont.[61]	126,872	152,134,826	100	..	Jan. 1	June 19	2	27.76	11.24	N	39.00	100	39.00	7
8	Calgary, Alta.[62]	83,761	57,616,900	100	..	Jan. 1	Aug. 18	1	21.18	14.49	N	35.67A	100	35.67	8
9	Edmonton, Alta.[63]	79,197	54,000,865	100	..	Jan. 1	May 16	4	19.60	18.90	N	38.50A	100	38.50	9
10	London, Ont.	71,148	83,192,803	100	..	Jan. 1	June 18	3	24.75	14.75	N	39.50	86	33.97	10
11	Windsor, Ont.	63,108	92,379,240	100	..	Jan. 1	Jan. 1	5	29.00	15.00	N	44.00	100	44.00	11
12	Verdun, Que.[64]	60,745	42,545,250	100	..	Jan. 1	Jan. 1	1	15.00	10.00	N	25.00	80	20.00	12
13	Halifax, N. S.[65]	59,275	58,263,905	100	..	May 1	Sept. 1	2	22.60	11.70	1.00	35.30	80	28.24	13
14	Regina, Sask.[66]	53,209	42,554,530	100	..	Jan. 1	Jan. 1	2	14.82	11.00	1.18	27.00A	100	27.00	14
15	St. John, N. B.[67]	47,514	46,348,000	100	..	Jan. 1	Nov. 13	3	10.60	15.00	11.20	36.80	100	36.80	15
16	Saskatoon, Sask.[68]	43,291	33,605,986	100	..	Jan. 1	Dec. 1	2	14.72	18.52	1.72	34.96A	100	34.96	16
17	Victoria, B. C.[69]	39,082	47,638,276	100	..	Jan. 1	Oct. 2	..	25.27	8.66	N	33.93	100	33.93	17
18	Three Rivers, Que.	35,450	Not reporting												18

*=Estimated. N=None.
A=Denotes adjustment to 100 per cent basis.

[1]**New York.** The official compilation gives a single rate of $27.00 for city, school, and county purposes; the separate rates here given are in proportion to appropriations. Varying rates are levied on the five boroughs for local improvements, the rate shown being for the borough of Manhattan. The estimated ratio of assessed value to legal basis is from the state board of equalization.

[2]**Chicago.** The figures given are for 1935 valuation and tax levies payable late in 1936. The city rate includes sanitary district rate $6.70; park district rate $9.80; and debt levy of old south park district, $.10. County rate includes forest preserve district, $.40. There is no state tax in Illinois on general property.

[3]**Philadelphia.** The city rate includes cost of county government, which is consolidated with the city. The city rates given are on city realty (comprising 94.9 per cent of all realty); suburban realty (4.8 per cent of all realty) is taxed at two-thirds, and farm realty (.3 per cent) at one-half the rate on city realty—except that property in independent poor districts (having local poor rates of 30 to 60 cents per $1,000) is relieved of such poor tax. The school rate is uniform for all realty but is not levied on personal property. Personalty, comprising money and vehicles to hire, is taxed at 4 mills for city-county purposes and not at all for schools. There is no state tax in Pennsylvania on real property, but beginning in 1936 personal property taxable for city-county purposes is taxed for state purposes at the rate of 1 mill per dollar of value.

[4]**Detroit.** There is no state tax on real property in Michigan.

[5]**Los Angeles.** City rate includes metropolitan water district, $3.70. County rate includes flood control, $2.00. Valuation reported excludes solvent credits and securities. There is no state tax on real estate in California.

[6]**Cleveland.** For all Ohio cities, realty assessment includes public utilities valuation. Tangible personalty (included in valuation reported) is taxed at same rate as realty, but for only a percentage of its value; intangible personalty (not included in valuation reported) is taxed on either income or valuation at classified rates. There is no state tax in Ohio on property.

[7]**Baltimore.** There is no county rate. There are four rates on real property—full, suburban, rural, and new annex; all rates at less than full rate are increasing to reach full rate in 1939. Personalty is taxed at classified rates, $604,191,720 of the amount reported being taxed at 18¾ cents to $1.00. Personalty of manufacturers is exempt.

[8]**Pittsburgh.** The city rate upon improvements is one-half the full rate of $20.60 upon land, the weighted average rate being shown. Machinery is exempt.

[9]**San Francisco.** City is combined with county. Valuation reported excludes solvent credits, $161,392,659 taxable at 1 mill. Stocks and bonds are no longer taxable.

[10]**Milwaukee.** City rate includes metropolitan sewer district rate of $2.02.

[11]**Washington.** Appropriations for the District of Columbia are made by Congress, a lump sum of about $5,707,500 thereof being paid by the federal treasury. Intangible personalty (not included in valuation reported) is taxed at one-half of one per cent; banks, trust companies, and utilities are taxed at various rates upon earnings or receipts. City rate includes school rate.

[12]**Minneapolis, St. Paul, Duluth.** Minnesota statutes provide for five classes of property, assessed at varying bases of true value. Platted real estate is assessed at 40 per cent, except first $4000 of homesteads, at 25 per cent; unplatted real estate is assessed at 33 1/3 per cent, except first $4000 of homesteads, at 20 per cent; iron ore at 50 per cent; and personalty, in three classes at 10, 25, and 33 1/3 per cent, respectively. The average valuation for all classes for Minneapolis is 36.09 per cent, for St. Paul 38 per cent, and for Duluth 35.9 per cent; the rates shown are the actual rates adjusted to a uniform 100 per cent basis upon these percentages. The valuation shown is actual, rather than adjusted to 100 per cent of true value. Money and credits (not included in valuation reported) are taxed at 3 mills.

[13]**New Orleans.** The city and school rates shown are the actual rates adjusted to a uniform 100 per cent basis, the legal basis being 85 per cent of true value. Parish (county) rate is for levee district and flood reparation.

[14]**Newark.** In New Jersey cities, the state rate includes a school tax ($2.75 per $1000 on prior years valuation) which is returned to local school units.

[15]**Kansas City.** The valuation reported is for city purposes; this valuation is approximately 7.5 per cent less than that for school, county, and state purposes; these three rates are adjusted to a uniform 100 per cent basis upon the valuation reported.

[16]**Seattle.** The legal basis of assessment in Washington is 50 per cent; the rates reported are adjusted to a uniform 100 per cent basis. The county rate includes port, 25 cents (adjusted from 50 cents levied).

[17]**Indianapolis.** City rate includes $2.50 township rate.

[18]**Louisville.** Shares of stock of banks, trust, and life insurance companies (not included in valuation reported) are taxed $2 for city and $4 for schools.

[19]**Portland.** City rate includes port $1.50, and dock $2.27. County rate includes county school, $2.51, and library, $.87. State levy includes school levy, $2.10, which is returned to school districts of county. Valuation reported includes total utility valuation of public service companies assessed by the state, 15.04 per cent.

[20]**Denver.** City rate includes cost of county government, which is consolidated with city.

[21]**Oakland, Berkeley, Alameda.** County rate includes East Bay Water District rate, $2.90, and park district, 40 cents.

[22]**Atlanta, Syracuse, Norfolk, Albany, Winston-Salem, Roanoke, Pittsfield, Portsmouth, Va., Kearney, Cumberland, Raleigh, Nashua.** City rate includes school rate.

[23]**Birmingham, Mobile.** The legal basis of assessing in Alabama is 60 per cent; the rates are the actual rates adjusted to a uniform 100 per cent basis.

[24]**Memphis.** City rate includes park rate, $1.10, and library rate, $.30.

[25]**Providence.** There is no county government in Rhode Island. Intangible personalty (not included in valuation reported) is taxed $4 per $1000 valuation.

[26]**Dayton.** City rate includes flood control, $3.15; county rate includes flood control, 41 cents.

[27]**Oklahoma City, Tulsa.** There is no state tax in Oklahoma on property.

[28]**Richmond.** The cities of Virginia are autonomous, having no county government. There is no state tax in Virginia on property subject to local taxation. The rates given are levied on realty and tangible personalty; machinery, assessed at approximately $12,000,000 (not included in valuation reported), is taxed $6 per $1000 valuation for city purposes.

[29]**Fort Worth.** City rate includes water conservation, $3.60.

[30]**Scranton.** The city rate upon improvements is one-half the full rate of $22.22 upon land, the weighted average rate being shown.

[31]**Des Moines.** Money and credits, $27,574,038 (not included in valuation shown), are taxed 6 mills.

[32]**Long Beach.** County rate includes flood control, $1.90. City rate includes metropolitan water district, $2.00.

[33]**Salt Lake City.** City rate includes metropolitan water district, $.38.

[34]**Trenton.** City rate includes school debt service.

[35]**Spokane, Bellingham, Everett.** See note 16 re legal basis of assessment and adjusted rates reported.

[36]**Fall River, Newton, Medford, Woonsocket, Superior, Arlington, Norwalk.** Single rate for city, school, county, and state.

[37]**Reading.** The county also levies a tax of 7 mills on occupations and on personal

property. County rate is adjusted to reflect separate county assessment which is approximately 65 per cent of city assessment.

[38]**Wichita.** Money and credits $20,739,793 (not included in valuation shown) are taxed 5 mills.

[39]**Miami.** Assessed value does not include $21,605,320 homesteads exempted from all taxes except debt service.

[40]**Tacoma.** See note 16 re legal basis of assessment and adjusted rates shown. City rate includes park rate, $1.00 (adjusted from $2.00), and county rate includes port rate, $1.13 (adjusted from $2.25).

[41]**Wilmington.** Total valuation includes $3,283,475 taxed for city and school purposes at only one-half the rate shown. There is no state tax in Delaware on property.

[42]**Gary.** Tentative 1936 assessment and rates payable in 1937.

[43]**Rockford.** City rate includes town, $.70; sanitary sewer district, $5.20; park, $1.50; pauper relief, $3.10. County rate includes road and bridge, $2.50.

[44]**Altoona.** County rate is on a separate valuation, approximately two-thirds of city's; county rate is adjusted to uniform 100 per cent basis.

[45]**Pasadena.** City rate includes metropolitan water district, $3.00. County rate includes flood control, $2.00.

[46]**Quincy.** City rate includes debt service of loans for construction of schools.

[47]**Topeka.** Assessment includes $13,306,938 intangibles taxed at 5 mills.

[48]**Oak Park.** City rate includes sanitary district, $6.70; driveway maintenance, $.50; and park district, $2.60. County rate includes forest preserve, $.40.

[49]**Wheeling.** The West Virginia statutes provide for three classes of property, taxed at varying rates: real estate, personal tangibles, and public utilities, taxed at full rate; homes occupied by owner, taxed at one-half rate; and money, personal intangibles, live stock, and farm machinery, taxed at one-fourth the full rate; the rates shown are the actual rates adjusted to a uniform 100 per cent basis according to the percentage of assessment of each class of property.

[50]**Springfield, Mo.** County rate includes road and bridge, $2.20.

[51]**Stockton.** County rate includes port district, $2.90.

[52]**Aurora.** City rate includes sanitary district, $4.00. County rate includes roads, $2.00; and forest, $.30. There are two school districts with rates of $23.80 and $20.00 per $1000 respectively.

[53]**Columbus.** County and state accept realty at 75 per cent of city assessment, these rates being adjusted to this percentage.

[54]**Easton.** Assessment for county purposes within city is 70 per cent of city assessment. County rate has been adjusted for this.

[55]**Montreal.** The Catholic school rate is $7, the Protestant rate $10, and the neutral school rate $12, the last being reported. A special tax not exceeding 6 per cent is imposed on vacant lots in front of which water pipes are laid, and business premises pay a tax of 8½ per cent on annual rental.

[56]**Toronto.** Realty valuation includes 11.7 per cent business and 3.6 per cent income. The school rate reported is public school; the separate school rate is $15.05.

[57]**Vancouver.** Land is assessed at 100 per cent, improvements at 50 per cent; the ratio of ratable assessment is 72.2 per cent. The rates shown are the actual rates adjusted to a uniform 100 per cent basis. Taxes are subject to 9 per cent rebate if paid before August 3.

[58]**Winnipeg.** Land is assessed at 100 per cent, buildings at 66 2/3 per cent; the ratio of ratable assessment is 76.2 per cent. The rates shown are the actual rates adjusted to a uniform 100 per cent basis.

[59]**Hamilton.** Realty valuation includes 9.7 per cent business and income. The school rate reported is public school; the separate school rate is $15.25.

[60]**Quebec.** City rate includes $5 for water paid by property exempt from other taxes. The school rate reported is Protestant and neutral rate; the Catholic rate is $9.50.

[61]**Ottawa.** Realty valuation includes 9.6 per cent business and income.

[62]**Calgary.** Realty valuation includes 3.1 per cent franchises. Land is assessed at 100 per cent, buildings at 50 per cent: the ratio of ratable assessment is 63.7 per cent. The rates shown are the actual rates adjusted to a uniform 100 per cent basis. An additional tax of $4.00 on land only is assessed for provincial purposes.

[63]**Edmonton.** Land is assessed at 100 per cent, commercial buildings at 60 per cent, and residential buildings at 50 per cent; the ratio of ratable assessment is approximately 70 per cent. The rates shown are the actual rates adjusted to a uniform 100 per cent basis.

[64]**Verdun.** School rate reported is Protestant rate; Catholic school rate is $8, and neutral school rate, $12.

[65]**Halifax.** Realty assessment includes 13 per cent business and 5 per cent income.

[66]**Regina.** Land is assessed at 100 per cent, buildings at 30 per cent; the ratio of ratable assessment is 54 per cent. The rates shown are the actual rates adjusted to a uniform 100 per cent basis. The school rate shown is public school; the separate school rate is $14.53 (adjusted from actual rate of $26.90).

[67]**Saint John.** Realty assessment includes 24.64 per cent income and 10.76 per cent business.

[68]**Saskatoon.** Land is assessed at 100 per cent, improvements 60 per cent; the ratio of ratable assessment is 77.6 per cent. The rates shown are the actual rates adjusted to a uniform 100 per cent basis.

[69]**Victoria.** Land is assessed at 100 per cent; improvements at 60 per cent; the ratio of ratable assessment is 75.4 per cent. The rates shown are the actual rates adjusted to a uniform 100 per cent basis.

RECENT NEWS REVIEWED

NOTES AND EVENTS
Edited by H. M. Olmsted

New York City Achieves a Modern Charter.—Although last June the opinion was widespread in New York that the fine work of the Charter Revision Commission could not be successful, because of the opposition of the politicians and those in the outlying boroughs who opposed any further centralization of the city government, the election proved otherwise.

The Commission felt strongly that it should not manage the campaign for the charter, although its members were ready to cooperate individually with any organization which would do so. In July, therefore, the Citizens' Charter Campaign Committee, previously mentioned in these columns, was organized, and at the same time a separate committee, of which Dr. Henry Moskowitz became chairman and Dr. George H. Hallett, Jr., manager, was created to conduct the campaign for proportional representation, which had to be submitted as a separate question. Interest in the two questions was stimulated by means of newspaper publicity, radio broadcasts, meetings, and distribution of literature.

All but one of the metropolitan newspapers, several borough newspapers, and most of the foreign language press supported the charter and P.R., and all newspapers gave very generous treatment in their news columns to both questions. One hundred and six radio broadcasts were delivered and were very effective in arousing interest. Volunteer speakers were secured, were given instruction in classes, and addressed 617 meetings of all manner of organizations, for which arrangements were made by a joint speakers' bureau. The chief pieces of campaign literature were eight-page leaflets, three and one-half by six inches, illustrated with original cartoons. In addition there were special leaflets relating to the outlying boroughs, labor, and civil service employees. About a million and a half pieces of campaign literature about the charter were distributed, and about a half million on P.R. Approximately nine hundred leading citizens sponsored the campaign by joining a general committee organized on a borough basis, and four borough offices were opened.

The opposition relied heavily upon the law suit brought against the charter referenda on the ground of illegal delegation of legislative authority; but when the Court of Appeals decided unanimously against this plea early in October the opposition organized their campaign along the same lines as the proponents. Propaganda was circulated vigorously and in many cases was based on inaccurate and misleading statements. These tactics made some progress with municipal employees but was generally ineffective elsewhere. As the election approached the success of the charter seemed assured; but more doubt was felt as to the success of proportional representation because it was recognized that this question was comparatively new to many of the voters and more difficult to explain simply than the charter issue. The fact that P. R. obtained a majority of 367,969 out of 1,478,403 total votes, while the charter majority was 349,447 out of a total of 1,555,591, is probably accounted for by the fact that some of the radical groups and some of the "borough autonomists" in the city opposed the charter but favored P. R.

The result gives New York, for the first time in its history, a home rule charter and a well drawn modern document to replace a thirty-nine-year-old charter, already obsolete; and domination of city policies by party machines is for the first time in generations seriously threatened through the adoption of proportional representation.

GEORGE H. MCCAFFREY,
Assistant Campaign Manager
Citizens' Charter Campaign Committee

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Detroit Defeats Ward-Council Plan.—The voters of Detroit, Michigan, on November 3 overwhelmingly defeated a proposal to establish a city council of fifteen members, each to be elected from a ward, and to reduce the power and responsibility of the mayor. This is the fourth time that efforts have been defeated to substitute a similar plan for the present charter, which was adopted in 1918 and is of the strong-mayor type, with a council of nine elected at large.

*

Interstate Town Report Competition.—The Vermont State Chamber of Commerce, which has been active in stimulating the preparation of better annual municipal reports in that state, proposed to the town report competition committee of the Maine Municipal Officers and Assessors Association that an interstate town report competition between the towns of Maine and of Vermont be arranged for the year 1937, and that the governor of Rhode Island and the members of the Rhode Island Tax Commission be invited to serve as judges. This challenge was accepted by the Maine association at its annual meeting, October 29, at which awards were made to twenty-four municipalities in that state, in various population groups, for the best reports for 1936, as determined by a committee headed by Governor Wilbur L. Cross of Connecticut.

*

Council-Manager Plan Developments.—On November 3 Sandusky, Ohio (24,622), rejected a proposal to change its form of government from council-manager to mayor-council by a vote of 5,428 to 3,585. On the other hand, the following cities defeated proposals for council-manager charters: North Adams, Massachusetts (21,621), 3,185 to 5,059; Owensboro, Kentucky (22,765), 3,421 to 4,347; and Pomona, California (20,804), 3,924 to 4,996. Roanoke County, Virginia, did not vote, as had previously been expected, on the adoption of a county-manager charter, but plans to do so next spring.

On November 19 the voters of Yonkers, New York (134,646), defeated a proposal to adopt the manager plan. The vote was 13,172 to 17,678, less than half the eligible voters casting a ballot.

City and county managers from twenty-eight states and Canada gathered at Richmond, Virginia, October 19 to 21 in their twenty-third annual conference, to the number of 142, exceeding the previous high of 106 in 1935. To meet with them came 174 other persons, including a large number of federal, state, and municipal officials. Round table sessions were held on such widely diversified subjects as difficult administrative problems, management techniques, personnel administration, relief and public works, and municipal finance. Of special interest were the breakfast sessions by population groups at each of which a wide range of problems was discussed informally.

The executive director reported that *Public Management,* the Association's official journal, had reached its largest paid circulation; that the Association now had available four of its series of extension courses in municipal administration; and that the number of city manager members had reached a new high of 278 during the year.

*

Civil Service Measures Approved and Defeated.—Six cities and one county in the country approved civil service proposals on November 3, according to the Civil Service Assembly of the United States and Canada. In two states—California and Washington—civil service measures affecting cities and counties were defeated.

Muskegon, Michigan (population 41,390) voted to place nearly all municipal employees under a civil service system. Two other Michigan cities—Adrian (13,064) and Ypsilanti (10,143)—voted three to one to hire firemen by civil service. Dearborn (50,348) voted to consolidate its two civil service commissions into one commission.

The city of Rahway and the county of Camden voted to come under the New Jersey state civil service law, thus providing that

in the future their employees will be examined and approved by the state civil service commission. Since the passage of the New Jersey law in 1908, twenty-one local governments, including these two, have adopted civil service.

Astoria, Oregon (10,349), adopted a proposal for the selection of firemen by civil service rules instead of by appointment.

The California proposal, an initiative measure, would have extended civil service to every county and city in the state with a population over a thousand. It had been opposed by public personnel officers and other local government officials, who saw in it a step backward from existing civil service practices and provisions, which would have been repealed by the new law. California, by popular vote last year, strengthened and revised its state civil service system.

Washington's proposed act, which would have made civil service mandatory in the counties, cities, ports, school and park districts, and public libraries, was opposed by the cities mainly on the ground that it affected municipal home rule.

*

Junior Chamber of Commerce Prepares City Planning Exhibit.—Material gathered from cities and towns throughout the country by the Junior Chamber of Commerce of the United States will be consolidated into a huge exhibit on city planning, in connection with the city planning show to be held in New York City in February 1937. The exhibit will be sponsored by Mayor LaGuardia's committee on city planning. Coöperation in this project, as announced in the American Society of Planning Officials' *News Letter,* marks the beginning of an educational program devised by the Junior Chamber of Commerce to promote the understanding of city planning by the business man and taxpayer; and branches in every city are being invited to participate by preparing for the New York exhibition materials pertaining to what has been done, is being or should be accomplished in the way of city planning in their respective localities. The material will be assembled and arranged in New York with the assistance of the Municipal Art Society and others. William Exton, Jr., is the executive officer of the national city planning committee of the United States Junior Chamber of Commerce in charge of the exhibition program.

*

Mayors Meet in Washington.—The United States Conference of Mayors met in Washington, D. C., during the third week of November, and were assured by federal officials that the government will not cease its spending efforts to keep alive the emergency organizations dealing with the unemployment problem. Mayor F. H. LaGuardia of New York City was re-elected president of the conference in recognition of his active and able work in connection with that organization.

*

Impediments to Municipal Career Service.—A recent report of the Committee on Local Government Career Service, of the International City Managers' Association, lists nine outstanding obstacles to the development of municipal administration as a career to attract real ability:

1. Local residence restrictions;
2. Restriction of careers to single departments and bureaus;
3. Low standards of educational and age qualifications;
4. The "charity concept" of the public payroll for the benefit either of party workers or the local unemployed;
5. Niggardly salary standards;
6. Lack of organized personnel administration;
7. Failure to give more than passing consideration to important personnel problems such as discipline of employees, employee-administrator coöperation through employee organizations, physical, social and other conditions of employment, and in-service training opportunities;
8. Low prestige of the municipal service, as compared not only with private employment but also with the state and federal services;
9. Little thought and research given to career service at the local government level.

To overcome these obstacles the committee proposes a program in which the public, city administrators, and professional organizations play a part.

The public, says the committee, should be educated not only by national groups seeking better government personnel in general, but

by local civic groups. Laymen and administrators alike must be led to recognize the need for a comprehensive system of hiring public employees that includes much more than mere civil service, with its original selection and job classification schemes. The public also must realize that in hiring and promoting employees the city is purchasing services for which it should expect full value and is not distributing relief. Professional organizations of public officials—finance officers, public works engineers, welfare administrators—need to become more active in raising professional standards, in providing training opportunities, and in making department heads and general administrators aware of their duty to help establish a career service. Apprenticeship opportunities in government are needed.

The committee members who made the report include: R. M. Dorton, city manager of Long Beach, California, chairman; G. Lyle Belsley, executive director of the Civil Service Assembly of the United States and Canada; F. R. Buechner, city manager of Piqua, Ohio; Louis Brownlow, director of Public Administration Clearing House; John M. Gaus, professor of political science, University of Wisconsin; Luther M. Gulick, director of the Institute of Public Administration, New York City; C. W. Ham, executive director of the American Municipal Association; C. A. Harrell, city manager of Binghamton, New York; Charles E. Merriam, chairman of the department of political science of the University of Chicago; Neville Miller, mayor of Louisville, Kentucky; William E. Mosher, dean of the School of Citizenship and Public Affairs of Syracuse University; and Leonard D. White, United States Civil Service Commissioner.

*

Nebraska Elects Its Single-House Legislature.—On November 3 Nebraska elected forty-three legislators by nonpartisan ballot to its first unicameral legislature which will replace a lower house of one hundred members and a senate of thirty-three. According to Roland M. Jones, in the New York *Times* of November 29: "Current comment on the personnel of the new body is that the experiment begins with one prediction for it fulfilled for the present. In point of average ability and active interest in their job, opinion is that it grades much higher than recent legislatures. Thirty-two of the forty-three members have had previous legislative experience, and, according to one commentator, are the cream of the crop." The new legislature will sit for the first time on January 5.

*

New York to Hold Constitutional Convention.—As the result of action by the electorate of the state of New York on November 3 delegates to a constitutional convention for that state will be chosen next fall, the convention to assemble in the state capitol at Albany on April 6, 1938. The last similar convention was held in 1915. The revised constitution prepared at that time failed of popular approval, but various of the important reforms proposed were later adopted as amendments.

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West Virginia Adopts a Home Rule Amendment.—At the recent election the people of West Virginia ratified a home rule amendment to the state constitution. Under its provisions the electors of any municipality of two thousand population or over is granted the "power and authority to frame, adopt, and amend" its charter. Enabling legislation, to put the amendment into operation, is now being planned for introduction into the next session of the legislature.

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Social Security Measures Approved in Five More States.—State constitutional changes designed to make possible participation in the federal social security program were approved in five states at the November 3 election. They were Colorado, Florida, Kansas, Louisiana, and South Carolina. Three other states—Nevada, Oregon, and Washington—with questions involving social security up for vote, defeated the measures. The Oregon amendment, if passed, however, would have resulted in withdrawal of the state from coöperation with the national social security act.

All of the five approved amendments concerned old-age assistance. Kansas, in addition, considered and approved an amendment dealing with unemployment compensation. Louisiana's proposition included mothers' and children's aid and welfare, unemployment

compensation, and assistance to the blind. South Carolina's amendment gave the legislature power to enact social security legislation.

The Colorado amendment reduced the minimum age limit for old-age assistance eligibility from sixty-five to sixty, five years below the federal requirement. The essential feature of the new provision is that the pension is granted more as a matter of right than in other states, where need is the basis. A mandatory grant of $45 per month is provided, $15 of which is repayable by the federal government. The former pension law is liberalized by the new amendment, so that pensioners who may receive money after being on state-aid rolls are not liable for repayments to the state.

The November elections have had the result of placing social security on a firmer basis in the states. According to the American Public Welfare Association, all states are now receiving grants under some provision of the social security act. Thirty-nine states have federally approved plans for old-age assistance, twenty-two for aid to the blind, and twenty-three for aid to dependent children. In addition, fourteen states and the District of Columbia now have federally approved unemployment compensation laws.

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Coöperation Between Federal and State Employment Services.—Thirty-seven states are now coöperating with the United States Employment Service, in the Department of Labor, in the task of supplying workers for jobs and jobs for workers, according to W. Frank Persons, director of the Service, writing in *Public Welfare News,* bulletin of the American Public Welfare Association. Five additional states have passed legislation enabling them to take advantage of the provisions of the Wagner-Peyser act, which provides for a nation-wide network of employment offices financed and operated on a coöperative basis by the states and the federal government. Director Persons sees an important future for these agencies in the administration of unemployment compensation, since the social security act orders that all benefits must be paid through public employment offices.

Annual Meeting of Civil Service Assembly.—A broad outlook of civil service officials on the problems of public personnel administration, as well as evidences of increasing general interest in the merit system, were features of the 1936 annual meeting of the Civil Service Assembly of the United States and Canada which was held in Cincinnati late in October. Approximately three hundred and fifty delegates registered, constituting one of the largest and most representative groups ever to attend a meeting of the Assembly. In addition to civil service commissioners, administrators, and technicians, the conference was attended by industrial personnel directors, legislators, students, and representatives of civic, professional, and employee organizations.

President Roosevelt and Governor Landon both sent messages to the convention endorsing the merit system. In a letter to Clifford N. Amsden, past president of the Assembly, Mr. Roosevelt wrote, in part: "As rapidly as existing legislation and conditions in the federal service will permit, I intend to bring all permanent agencies of the federal government under the jurisdiction of the Civil Service Commission."

One of the highlights of the meeting was a half day's session devoted to a discussion of "The Interest of Civic, Professional, and Employee Organizations in the Merit System." Joint efforts for the improvement of public personnel administration were pledged by representatives of the National League of Women Voters, the Junior Chamber of Commerce, the American Association of Social Workers, the American Nurses Association, the American Municipal Association, and other similar groups.

Information concerning personnel practices was interchanged at a joint meeting of the Assembly with representatives of federal and state employment services. Among subjects on the program of the Assembly were the development of career service, standards for public personnel administrators, uniform nomenclature, modernization of employee tests, pending personnel legislation, dismissals and lay-offs in the public service, public and staff relationships of civil service commissioners, and the functions of departmental personnel officers. A number of speakers

emphasized the need for making civil service commissions service agencies rather than police departments.

Charles H. Bland, chairman of the Civil Service Commission of Canada, was elected president of the Assembly for the ensuing year.

A New Journal on Public Opinion.—As part of the work which it is doing to promote the objective study of current public problems, the School of Public Affairs of Princeton University begins in December the publication of a quarterly magazine devoted to the exchange of information and the analysis of problems connected with public opinion; it is entitled *The Public Opinion Quarterly*. DeWitt Clinton Poole, director of the School of Public Affairs, is the editor, and Harwood L. Childs, associate professor of politics at Princeton, is managing editor.

Each issue of the magazine will contain four sections devoted, respectively, to leading articles, special departments, book reviews, and bibliography. The special departments will present quarterly surveys of technical research, organized groups, communications, and promotion.

COUNTY AND TOWNSHIP GOVERNMENT

Edited by Paul W. Wager

New York—Nassau County Adopts a New Charter.—The so-called "charter"—officially it will be the "County Government Law" of Nassau County, New York—was adopted by the people of the county on November 3. The vote was decisive—57,336 to 37,258. It will go into effect on January 1, 1938, when the officials elected in November 1937 take office. It marks the culmination of an effort to reorganize the government of Nassau County which has been going on since 1912. The two charters previously submitted had been severely beaten. The new charter constitutes chapter 879 of the Laws of 1936 and is the first of the "alternative acts" adopted under the Fearon amendment to the constitution to be actually accepted by the people of a county. It is also the first important step in the reorganization of county government in the New York metropolitan area. Its provisions have been described in a previous number of the REVIEW.

The charter, prepared by the Nassau County Commission on Governmental Revision with the assistance of the Consultant Service of the National Municipal League, was presented to the people in a vigorous campaign directed by the commission. The education committee consisted of Alfred Douglas Olena, *chairman*, Howard G. Wilson, Henry J. A. Collins, Elwood A. Curtis, and H. Stewart McKnight.

The charter was vigorously championed in the legislature and before the people by the Republican leader of Nassau County, J. Russell Sprague. It received the unanimous endorsement of the Republican County Committee. While the Democratic leader came out against it a few days before election it was supported by several leading Democrats including that party's candidate for Congress. It failed to carry in the Republican strongholds on the north shore and, in spite of local democratic machine opposition in the city of Long Beach, carried that city by a good majority. Such opposition as there was came chiefly from politicians who objected to seeing the rules of the game changed or their own power diminished, and from wealthy estate owners on the north shore who dreaded the uniform assessment of property for taxation provided by the charter.

The reforms brought about by the charter are important—a county executive (elective), a modern budget system, centralized and modernized assessment of taxes, county-wide administration of health and welfare functions, and a district court with professional judges to replace the justices of the peace.

THOMAS H. REED, *Director*
Consultant Service, National
Municipal League

New York—Manager Plan Upheld in Monroe County.—The county manager government of Monroe County, set up under the Buckley act of 1934, has been declared constitutional by the Appellate Division in a decision on a test case to determine the validity of the law.

The legality of the county manager government, which went into effect January 2, 1936, was upheld in a taxpayers suit. The suit was brought on the ground that the act delegates powers of the board of supervisors to the

county manager, contrary to constitutional law.

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Michigan—County Amendment Defeated.—Among four proposed amendments to the Michigan constitution the voters on November 3 refused endorsement to three measures, including for the second time the question of reorganizing the system of county government. In contrast to the county home rule amendment initiated in 1934 by the progressive forces, the measure defeated November 3 was a most unsatisfactory political proposal, which originated in and was submitted by the state legislature. It allowed no elimination of any present constitutional officer in the county system such as sheriff or supervisors. It provided for no state or local exercise of the initiative in arranging a county charter commission. No change was provided which could not now be made by action of the state legislature.

If adopted, the 1936 proposal would have been a mandate to the legislature to pass a large variety of bills, chiefly in the interest of Wayne County which includes Detroit. These bills heretofore have been pigeon-holed. Without an organized campaign either for or against the measure, it was defeated by a narrow margin. There was a divided opinion among state newspapers, as also among proponents and opponents of the county home rule idea.

After sixteen years of patient effort, with repeated demands upon the state legislature, representatives of the Michigan Committee on County Home Rule are now convinced that their next effort will consist of an initiated amendment behind which the urban counties particularly will make their campaign.

W. P. Lovett

Detroit Citizens' League.

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Virginia—County School Board v. Board of Supervisors.—Virginia counties have two governments. One works down from the top; the other emerges from the base. In the first case, I have reference to the school system; in the second, to the county board of supervisors elected by the people which has charge of all county functions except school affairs. The school government works down from the top in this wise: The general assembly elects circuit court judges, who appoint a school trustee electoral board for each county. This board appoints a county school board which in turn appoints a superintendent of schools from a list of eligibles kept in the office of the state board of education. This little system of wheels within wheels keeps the schools out of politics.

The relation of the two governments, in part, is as follows: The school board and the superintendent of schools collaborate in making a budget. Then the board of supervisors, representatives of the people, are notified of the tax levy necessary to raise the money for school purposes. The supervisors may have gained an inkling of the school budget before this notification; but it is maintained that they have no part in the administration of school finance. There is a possibility for friction in a dual system of government like this.

This possibility became a reality in the recent conflict between the board of supervisors and the school board of Scott County. The supervisors refused to make the tax levy as requested by the school board. Whereupon the school board petitioned the Virginia Supreme Court of Appeals for a peremptory writ of mandamus. The court (September 11, 1936) granted the writ, therefore, commanding the county board of supervisors to make a levy and raise, in addition to the state's appropriation, a sum sufficient to meet expenses for conducting the schools for the required minimum term.

This controversy may confirm the opinion of many interested in the reform of county government that the two boards should be merged, thus establishing one unit of government for the entire county. It is likely to have the contrary effect on educators who see in the present arrangement a means of keeping school affairs independent of politics.

James E. Pate

College of William and Mary

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California—City-County Consolidation.—The California constitutional amendment under which it will be possible by local referendum to consolidate city and county governments was approved at the November 3 election. The new amendment broadens a

previous constitutional provision that permitted consolidated government only for counties with over two hundred thousand population.

California now has one consolidated city-county government—San Francisco, established in 1856. City-county consolidation is now being advocated in Los Angeles and several other counties.

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Florida—City-County Consolidation Approved.—On November 3 an amendment to the constitution which would permit the consolidation of Key West and Monroe County was approved in a state-wide vote. Whether the consolidation actually takes place will depend on a referendum election in Monroe County, but the outcome of such an election appears fairly certain in view of the fact that the amendment received 1,166 favorable votes in Monroe County and only 388 unfavorable votes.

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Ohio—Cuyahoga Rejects Charter Commission.—At the recent election the voters of Cuyahoga County (Cleveland) voted down the proposal for a new county charter commission. According to unofficial returns there were 146,477 votes cast in favor of the commission and 149,210 against it.

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Montana—County Consolidations Must Have Popular Endorsement.—At the November election an amendment to the state constitution was adopted which will prohibit counties being abandoned, abolished, or consolidated in any way except by a majority vote of the duly qualified electors in each county affected. With the returns from only a few precincts missing, there were 68,951 votes cast for the amendment and 54,026 against it.

TAXATION AND FINANCE

Edited by Wade S. Smith

November Election Results.—Tax limitationists went down to a five-to-two defeat on November 3, when voters in Colorado, Georgia, Oregon, Michigan, and Minnesota went to the polls and rejected proposals for property tax limitation or abolition, while voters in Washington and Nevada acted favorably. The final score is a little harder to figure, however, inasmuch as three states adopted homestead exemptions, one voted to retain the personal income tax, and sales taxes were variously treated.

To consider the over-all tax limitation proposals first, Colorado defeated by a four-to-one vote a state constitutional amendment to limit the state levy for all purposes to 20 mills in cities and 15 mills in rural areas. Georgia's over-all limitation of 5 mills on intangibles and 15 mills on tangibles, debt service excepted, would have also abolished the state property tax levy if approved. Passage of the Oregon amendment would have imposed progressive levy reductions on local governments in accordance with a complicated formula based on existing limitations on the state levy. The Michigan amendment, which was defeated with a margin of two and one-half to one indicated by early returns, would have abolished the property tax entirely and thrown upon the legislature the necessity of providing replacement revenues. The defeated Minnesota amendment would have abolished the property tax for state purposes only.

Of the two limitation proposals approved, that of the state of Washington continued for another two years the present 40-mill limit, while that of Nevada imposed a 50-mill limit—neither highly drastic in their terms.

Constitutional homestead exemption amendments were adopted in Utah, where the legislature is given permission to provide for exemptions up to $2,000 on homesteads (though the legislature has taken no action under a $500 permissive act of some years ago); in Arkansas, where up to $1,000 on homesteads will be exempted from state levies only and the legislature must enact replacement revenues; and in North Carolina, where a mandatory $1,000 exemption enacted by the last legislature was ratified by popular vote.

In North Carolina the voters adopted an amendment to the state constitution which limits the amount of indebtedness which the state or any local unit of government may incur in any biennium to two-thirds the amount of debt retired in the preceding biennium. This limitation may be exceeded, however, by a favorable vote of the people.

In California voters acted to retain the state's present personal income tax law. Motor vehicles, trailers, and semi-trailers will be exempted from the general property tax in Colorado, as a result of an amendment approved by the voters directing the state legislature to substitute a "graduated annual specific ownership tax" payable with the purchase of a state license. Voters of Michigan defeated a proposal to repeal the state 3 per cent sales tax on food, while Ohio voters approved a measure to exempt foods consumed in the home from that state's 3 per cent sales tax. Idaho and Mississippi also, on the basis of early returns, defeated retail sales tax proposals, while in Arizona legislative repeal of the present law is in prospect because of the election of an anti-sales tax governor. In Illinois the incumbent, Governor Horner, defeated his anti-sales tax opponent, presaging continuation of that state's sales tax law.

Compared with the rush to get aboard the tax limitation band-wagon of the previous few years, results of this year's elections indicate that the strait-jacket as a palliative for cost-of-government ills is rapidly losing its popularity. (Among the over-all limitations adopted or jerked to throttling levels during the depression are those of Michigan, Ohio, Oklahoma, New Mexico, and West Virginia.) Similarly, the November 3 results seem to indicate that the sales tax as a replacement revenue is finding little favor. Reason for the shift is not hard to find in the spread of information regarding actual experience under drastic limits such as those of Ohio and West Virginia, where many local governmental functions have been nearly limited out of existence. The most recent of these "horrible examples" is Springfield, Ohio, where on November 3 voters rejected an extra-levy proposal for the operation of city schools. Two months of operation saw local funds exhausted, the full amount of state aid from the replacement sales tax received and spent, and salaries a month in arrears, so that the board of education dismissed the 381 teachers and sent the city's twelve thousand school children home for an indefinite vacation from learning.[1] In Cincinnati and Toledo shortened school years are faced because of defeat of extra-levy proposals, while Gibsonville schools will close early in the spring and Jackson centralized school has already shortened its term. Such conditions, though perhaps more extreme in degree and certainly more dramatic, are being more and more accepted as typical of the inevitable effects of haphazard and "cure-all" efforts at tax reform.

[1]Springfield schools were re-opened within a few days of their closing in anticipation of a special election at which another extra-levy proposal would be submitted for adoption.

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New Budget Law for New Jersey Municipalities.—Sharply contrasting with the destructive results of special-interest tax reduction legislation is the effort of New Jersey to rehabilitate local government finances from the ground up and reduce tax costs by curbing expenditures in an orderly manner. On January 1, 1937, the so-called new local budget law goes into effect, carrying with it several reforms in budgetary practice which should result both in economies due to better expenditure planning and in more realistic budget making.

Over-expenditure of appropriations will be sharply curbed under the new law, which not only provides personal liability for the disbursing officer or liability of the governing body if the liability is incurred but disbursement not made, but also limits emergency appropriations to $10,000 or 5 per cent of the budget, whichever is smaller, and provides that such emergency appropriations must be included in the budget for the following year. Transfers from one appropriation to another are also restricted, so that the budget as a controlling document becomes a considerably more important factor than it has been heretofore. The requirement is also set up that in the case of bonds issued during the year, a payment must be made in the year of issue equal to the annual principal retirement, this provision not only preventing delayed retirement schedules but also necessitating at least the rudiments of a capital plan.

Tax anticipation and tax revenue borrowing, heretofore a loosely controlled matter which was a major factor in the financial embarrassment of many Jersey cities during the depression, is subjected to stringent control under the new law. At present three kinds of tax borrowing are possible—in anticipation of taxes currently to become due, against delinquent taxes, and against tax title

liens. The new budget law makes no provision whatever for tax title lien borrowing, and greatly shortens the period during which tax anticipation and tax revenue bonds or notes can be issued against a given tax levy. Moreover, the total amount of tax borrowing is curbed by a limitation on the ratio of total tax loans to current levies and the requirement of budget appropriations for any excess outstanding.

The early months of 1937 will see New Jersey county and municipal officials wrestling with the intricacies of the new law. Many of its provisions are similar to those of chapter 60, P. L. 1934, the so-called cash basis budget law under which much local refinancing has been done throughout the state, and hence many of the units whose finances were most involved will be required to make few changes. Many other units—about five hundred—however, face for the first time the necessity of budgeting appropriation reserves and other cash liabilities, of making budgetary reserves for uncollected taxes, and of estimating anticipated miscellaneous revenues and delinquent tax collections on the basis of previous year's realizations. Many units which have not adopted "cash basis" rules have nevertheless gone through the motions of making various reserve appropriations in recent years, and some of these are faced with the troublesome necessity of putting their reserve policies on a sound basis, a case in point being the fairly prevalent practice, especially in smaller units, of budgeting reserves for uncollected taxes but offsetting such reserves with appropriations from surplus revenue largely in non-cash form. Surplus revenue appropriations under the new law will be restricted to surplus revenue cash items. All budgets must now be submitted for approval by the state auditor, who is required to check the mandatory items.

Fears are expressed in many quarters that the new law will mandate so many and such large reserve appropriations in many units that taxpayers are faced with fairly high tax increases under the law as it stands. Evidence of the extent to which such fears are justified must await the completion of the first budgets under the law, since no studies are as yet available showing the effect of the law on individual municipalities. The new law, however, gives the units until 1942 to get on a so-called "cash basis" and a comparison of its features with those of chapter 60, which went into effect immediately in those cities electing it for their refinancing, indicates that chapter 60 cities have been on the whole favorably affected by that law, with their current positions greatly strengthened and taxpayers able and willing to assume an added tax burden for a few years when substantial levy boosts were necessary. It is apparent, however, that those cities with large unfunded debts must either experience greatly increased tax collections prior to December 31 which will permit liquidation from current funds or else place their floating debt in funded form, if they are to avoid large mandatory appropriations for accumulated current liabilities; and it is also apparent that in at least a few instances tax collection experience and present credit standing indicate an inability to do either, so that the difficulties of these municipalities will be rapidly brought to a head, a condition which many observers are inclined to regard as inevitable anyway.

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Current and back tax collections are both reported to be at higher levels than in any year since 1933 in Minnesota, according to a recent report of the state tax commissioners. Accumulated tax delinquency in the state is now set at over $92,000,000.

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Increased taxation of non-exempt real property is foretold by E. P. Owen, Jr., secretary of the Florida League of Municipalities, in a recent article in the *Florida Municipal Record* which concludes that Florida "cities and towns are being ground relentlessly between the upper millstone of a decreasing tax base and the nether millstone of rising material prices and wage rates, a demand for more and better municipal services . . . and the necessity for carrying on maintenance and repair work that was neglected for as long as it could be."

PROPORTIONAL REPRESENTATION

Edited by George H. Hallett, Jr.

The New York Victory.—The official returns on the New York City charter referenda, which we reported in a last-minute note

at the end of last month's department, showed that proportional representation was adopted for the elections of the new city council by 923,186 votes to 555,217, a majority of 367,969; and the new city charter was adopted by 952,519 votes to 603,072, a majority of 349,447. The figures by boroughs were as follows:

	P. R. Yes	No
Brooklyn	340,007	175,673
Manhattan	207,910	131,961
The Bronx	192,316	104,887
Queens	170,355	114,153
Richmond	12,598	28,543
Total	923,186	555,217
	Charter	
Brooklyn	351,962	180,072
Manhattan	219,070	139,595
The Bronx	191,414	122,663
Queens	176,618	130,020
Richmond	13,455	30,722
Total	952,519	603,072

The Citizens Union, Men's and Women's City Clubs, League of Women Voters, Merchants Association, City Affairs Committee, Community Councils, Brooklyn Civic Council, American Labor Party, City Fusion Party, and other groups which coöperated with the two campaign committees in securing this epochal victory are already embarking on an intensive campaign of education to make sure that New York voters are prepared to take full advantage of their new opportunities when P. R. is used for the first time next fall.

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P. R. Apparently Constitutional in New York.—A strong presumption of constitutionality for P. R. in New York State arises from the decision and statements of the Court of Appeals (the highest court in the state) in the recent case of Mooney vs. Cohen (272 N. Y. 33). Edward J. Mooney, a Brooklyn truck driver who mysteriously acquired ample funds and good legal talent for the purpose, sued to keep the charter and P. R. questions off the ballot. His main contention was that the legislature had no right to delegate to a charter commission authority to draft charter provisions and submit them to the people without reporting back to the legislature, but an additional contention that P. R. should not be submitted because it is unconstitutional was rather fully argued before the Court of Appeals, where its constitutionality was defended by former Judge Thomas D. Thacher, chairman of the Charter Revision Commission and former solicitor general of the United States, and by Corporation Counsel Paul Windels, representing the city.

Supreme Court Justice Charles J. Dodd ruled that the legislature had exceeded its authority and that neither question should be submitted, but he was unanimously reversed by the Court of Appeals. Encouraged by the fact that the highest court made no specific mention of P. R. in its opinion, Assemblyman Edward S. Moran of Brooklyn promptly brought suit in the name of Catherine Mulville to rule the P. R. question off the ballot as unconstitutional, but Supreme Court Justice William T. Collins threw the case out of court with little ceremony on the ground that the Court of Appeals had already decided the P. R. question should be submitted.

Thereupon the city and the charter commission requested the Court of Appeals to issue an addition to its decision in the Mooney case to make it clear that in reaching its decision in that case it had considered the argument against the constitutionality of P. R. and had ruled that it could be voted on as a constitutionally proper method of election. In reply the court issued a supplementary statement in which it said that in making its previous ruling it had "decided that both questions should be placed upon the ballot to be voted on at the coming election."

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The P. R. Dinner in Toledo.—The annual meeting and dinner of the Proportional Representation League, Incorporated,[1] a gala occasion because of the adoption of P. R. in New York City, was held at the end of the National Municipal League's annual Conference on Government in the Hotel Commodore Perry, Toledo, on the evening of November 17. Over a hundred members and friends of the League from seventeen municipalities in eight different states were presided over by Professor A. R. Hatton, head of the political

[1]Now operating as a department of the National Municipal League, with a common staff but separate officers.

science department at Northwestern University and president of the P. R. League.

The following trustees were elected for the ensuing year: Henry Bentley of Cincinnati, Richard S. Childs of New York, Paul H. Douglas of Chicago, A. R. Hatton of Evanston, C. G. Hoag of Haverford, Pennsylvania, J. Henry Scattergood of Philadelphia, and Thomas Raeburn White of Philadelphia. Mr. Childs, a former president of the League, replaced Albert B. Maris of Philadelphia, who recently resigned as trustee because of his appointment to the federal bench. The other trustees were all members of the outgoing board.

There being no further business the rest of the evening was devoted to addresses on the year's important developments in the P. R. field, as follows:

"Selling the P. R. Count," by William E. Galvin, secretary of the Lucas County Board of Elections, who conducted Toledo's first P. R. count to everyone's satisfaction last year.

"The Victory in New York City," by George H. Hallett, Jr., campaign manager of the New York P. R. Campaign Committee, substituting for former Comptroller Joseph D. McGoldrick, a member of the New York City Charter Revision Commission, who was unable to attend the conference.

"Three Elections in Cincinnati," by Henry Bentley, former chairman of the Cincinnati City Charter Committee. Mr. Bentley described the P. R. election last fall, which gave Rev. Herbert Bigelow, radical independent, the balance of power between the City Charter Committee and the Republican organization delegation in the council, a situation which many persons blamed on the election method; the successful defense of P. R. in the spring primary when the "bosses" of both political parties conspired against it; and the election this fall, when Mr. Bigelow and a running-mate were elected to Congress, securing more than proportionate representation for their followers under the old plurality method of election.

"P. R. in Toledo," by former Judge Aaron B. Cohn, a member of Toledo's first P. R. council.

A model of the new P. R. voting machine developed by the International Business Machines Corporation was on display, together with punched ballot cards and the standard sorting and counting equipment by which they would be counted. The operation of this equipment was demonstrated several times during the convention.

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Private Organizations Using P. R.—A large number of private organizations in this and other countries are using P. R. for their own elections. It is impossible to keep a complete and up-to-date list of such organizations, though the P. R. office of the National Municipal League is constantly endeavoring to approximate it and would appreciate being notified of adoptions, discontinuances, and significant experiences in private P. R. elections.

National Education Association

One of the most important recent adoptions was for the "publishing committee" of the National Education Association at its annual convention in Portland, Oregon, last summer. The task of this committee, to determine what portions of the minutes should be published in the official proceedings, is perhaps not of major import, but the election served to give a demonstration of P. R. to the assembled delegates of the public school teachers of the entire United States. Reuben T. Shaw, head of the science department of Northeast High School, Philadelphia, who as chairman of the association's committee on amending charter was chiefly responsible for the introduction, writes: "I believe everyone was pleased in so far as the demonstration of P. R. was concerned. It seems to represent all factions and a wide geographical distribution as well." The election was ably conducted by Professor Maure Goldschmidt of Reed College, Portland. The way was paved for this adoption by the Pennsylvania State Education Association, which now has a paid membership of over sixty-three thousand teachers and which has used the Hare system for all the elections at its annual conventions since 1921, and by the Michigan Education Association, which adopted P. R. for its board of directors at the suggestion of Professor James K. Pollock of the University of Michigan in 1935. On the basis of this experience and the demonstration at Portland an attempt will now be made to extend P. R. to the more important

councils and committees of the National Education Association.

New York Teachers

The Association of Social Studies Teachers of the City of New York elected nine members of its executive board by P. R. for the first time on November 7 of this year. The use of P. R. has been written into the Association's constitution.

Student Elections

P. R. is being increasingly used for student elections in colleges and universities. It is usually introduced to put an end to a near-monopoly of elected offices by some fraternity or other organized group, a purpose which it never fails to accomplish. Among the adoptions within the last few years are those for the elections of the Student Board at Columbia University, the governing body of the Evening Organization (comprising eleven thousand evening students) at New York University, twelve of the fourteen members of the student body Senate at Colgate University, the boards of three or four campus-wide organizations at St. Lawrence University, Canton, N. Y., all the members except the president of the executive board of the student organization at the University of Idaho, and part of the members of the Men's Student Council at the University of Kansas. Professors Joseph D. McGoldrick of Columbia, Wallace Sayre of New York University, Rodney L. Mott of Colgate, and W. Rolland Maddox of the University of Kansas assisted student leaders with the introduction of P. R. in their respective universities.

National Conference of Social Work

One of the most important recent adoptions of P. R. is for the annual elections of the National Conference of Social Work. The Hare system has been used since 1934 for all officers and committees chosen at the conference. A few smaller organizations of social workers have been using P. R. for a good many years and proposals for its extension to the National Conference had been made several times before the actual adoption.

Church Elections

Another significant recent adoption of P. R. is for the diocesan elections of the Diocese of Long Island of the Episcopal Church. The Hare system for this purpose was so modified as to require for election a concurrent quota of both clerical and lay votes. Though this modification necessarily complicated the rules, the system proved satisfactory in its first application. It had a special appeal to the diocese as a means of avoiding the repeated ballotings which had been necessary to obtain the required majorities of both clerical and lay support under the former method. This, so far as we know, is the first use of P. R. for important church elections in this country. It was inspired by the P. R. election of the House of Laity and the elected portions of the House of Clergy in the National Assembly of the Church of England. Further information in regard to it may be obtained from Rev. Bradford Young, 157 Montague Street, Brooklyn, who was largely responsible for the adoption.

New York Socialist Party

Following the split in the New York Socialist Party last spring the Norman Thomas faction which gained control of the party machinery introduced a change which might have prevented the split entirely if it had been introduced some years earlier. It used proportional representation for the election of delegates to the state convention. Most of the "Old Guard" which later left the party boycotted the elections, however, and the result was therefore largely the election of representative candidates of the controlling faction. P. R. for public elections has been in the national platform of the Socialist Party many times but except in the state of California the principle has not so far as we know been used previously in the party's own elections.

Other Elections

Other important applications of P. R. not previously reported in these columns are for the trustees of the Municipal League of Seattle, which consistently advocates P. R. for city council elections also; all the elections of the Cleveland Lodge (Lodge 1192) of the Brotherhood of Railway Clerks, where it was introduced some years ago by Andrew A. Meyer, secretary of the P. R. League of Greater Cleveland; the elections of the Cooperative Consumers of St. Louis, Inc., who have recently followed the example of the Consumers Coöperative Service, Inc., of New York City; and the Artists' Guild of St. Louis. The Governmental Research Associa-

tion, which includes staff members of bureaus of municipal research and people in comparable positions throughout the country, has used P. R. for a number of years and continued its use in a recent revision of its constitution. It now elects three members of its board each year by P. R. for a two-year term.

British Organizations

In Great Britain the organizations using the single transferable vote (Hare system) either for P. R. elections of boards and committees or for majority elections of single officers or both include the Church of England, already referred to, the Congregational Union of England and Wales, the London Congregational Union, the Association for Great Britain and Ireland of Rotary International, the Civil Service Confederation, the National Union of Clerks, the National Union of Railwaymen, the National Union of Teachers, the Northern Colliery Officials' Mutual Aid Association, the Coöperative Wholesale Society, the Royal Arsenal Coöperative Society and other coöperatives, the Dental Board of the United Kingdom, the London Liberal Federation, the Yorkshire Liberal Federation, the National League of Young Liberals, the Douglas Social Credit Secretariat, the Students' Union of the London School of Economics, and the Engineers Section of His Majesty's Office of Works.[1]

Australian Organizations

The applications of the Hare system of P. R. to private elections in Australia, in regard to which we do not have information that is at all complete, include the Committee of Management of the Catholic Club (Sydney), the governing boards of the Temple, North Sydney, Rushcutter's Bay, and Fort Marquarie branches of the Tramway Institute, a large organization of tramway workers, the New South Wales Tramway Union, the Farmers' and Settlers' Association, the Egg-Marketing Board, the Australian Chemical Institute, the Australian Journalists' Association, the North Sydney Yearly Benefit Fund, the Ultimo Mutual Relief Society, the Newcastle Coöperative Society, the National Independent Order of Oddfellows, and the Rural Bank Officers' Association.[2]

GOVERNMENTAL RESEARCH ASSOCIATION NOTES

Edited by Robert M. Paige

Los Angeles County Department of Budget and Research.—The county of Los Angeles inaugurated a new staff agency on July 30, 1936, which was named the Department of Budget and Research. The new Department falls heir to all but two of the personnel of the Los Angeles County Bureau of Efficiency and will perform all of the functions heretofore performed by that Bureau except those matters pertaining strictly to personnel efficiency.

The rapid growth of financial and administrative research, rather than employee efficiency investigations, led to the creation of the Department of Budget and Research. The major function of the Department will be investigations and recommendations relating to the operation of a detailed and analytical budget procedure. This procedure is designed to give the board of supervisors, through the Department of Budget and Research, a more certain knowledge of, and consequently better control over, all county expenditures. A staff of four will give their entire time to the county budget procedure, studying county departments and functions, in order to develop units of measurement for a cost analysis of all county activities and services. The remaining members of the staff will also devote their full time to budget activities between March 15 and August 30 of each year.

The main functions of the newly created Department can be summarized as follows: (1) Assisting the board of supervisors in the preparation of the annual budget and making studies and investigations relative thereto; (2) Making studies and investigations relative to the fiscal matters of the county and to the economical administration of county departments and functions; (3) Making studies relative to the compensation of the county's 15,000 employees; (4) Assisting in

[1]Report of the British P. R. Society for the year May 1934-April 1935.

[2]From the report of the British P. R. Society for the year May 1935-April 1936.

the preparation of the annual salary ordinance.

Since its inauguration on July 30, 1936, the Department has published two major studies and seventy-three smaller reports, in addition to its budget work. These requests for administrative investigations and recommendations originate with the board of supervisors and forty-eight department heads. The Department acts as an advisory agency on all matters of administrative, personnel, functional, and financial organization and procedure. The latest major studies of the new Department are:

1. *A Study of and a Proposed Plan for the Jurisdiction and Remuneration of Humane Societies Functioning for the County of Los Angeles.* The study recommended the strict assignment of territory and payment for services on a basis of amount of work performed, to be maintained at a standard. The study also outlines an effective procedure for the collection of dog license fees.

2. *Medical Care of Indigents Outside of County Institutions.* This is a survey of the present method used by the county to provide out-patient medical care of indigents for the purpose of determining the most effective and economical method to use in the future.

The Department of Budget and Research has a budget appropriation of $48,027 for the fiscal year 1936-37. This financial support is derived from county tax funds and amounts to less than one-fifth of one cent of the general county rate.

At the present time the staff of the Department consists of thirteen full-time employees. Mr. Harry F. Scoville, former secretary and staff director of the Bureau of Efficiency, is the director of the Department of Budget and Research. In addition, the Department has eight student research investigators who are serving "apprenticeships" in public administration. The number of these students was increased from four to eight on July 1, 1936, by an unsolicited action of the board of supervisors. The Department is having phenomenal success with its interne program.

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Atlantic City Survey Commission.—During the past six months the Commission undertook studies in various municipal departments. One study was a review and critical analysis of delinquent tax collections in Atlantic City. The results were submitted in a series of reports which covered tax liens against property, the nature of the state law, and present policies of tax collection authorities in collecting delinquent taxes. This series of reports was timely and highly informative to taxpayers, and was reflected in larger delinquent tax payments during the months of July and August.

A critical analysis of absences from duty in the fire department for reasons other than injury received in line of duty showed that approximately 10 per cent of the man power of the department was lost to the city because of a loose policy in handling such cases. At the same time the city paid full salaries, even though under the law this was not required. This report brought about a new policy in handling absences and in allowing full- or part-time pay during periods of absence. A clear-cut and uniform policy has had its effect in improving the morale of the entire department.

On request from several civic clubs, the Survey Commission undertook to study and determine the causes for dirty and unsightly streets. The report showed that the present force and equipment of the street cleaning department was adequate to perform its functions. Study of the laws and ordinances regarding rubbish and ash collection, circulation of handbills, etc., however, showed the public in general did not coöperate in providing proper receptacles. No attempt at enforcement of these laws and ordinances was being made by law enforcement authorities. The report recommended that better enforcement policies be adopted and that the civic organizations undertake a comprehensive program of citizen education.

The most recent report of the Survey Commission dealt with an interpretation of the new New Jersey local government budget act and its effects as applied to Atlantic City. The new budget act provides for a rigid system of budgetary control and becomes effective next January.

G. Burman Curry, *Director*

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Civic Affairs Council (Los Angeles).—For almost a decade the School of Government of the University of Southern California has been working toward the profes-

sionalization of governmental service. Not long after the work was begun, it was discovered that helping the public officials promote professional standards was only half the problem. There was need for better understanding of the purpose of government on the part of citizens in order that professional administrators might be given an opportunity.

To this end two programs were developed. The first is the Women's Civic Conference which consists of an annual, one-day, intensive study program of lectures, panels, debates, and round tables on certain phases of governmental work. The women who participate in this institute are representative civic leaders interested in citizen education in governmental matters.

The second program is known as the Civic Affairs Council. From time to time the University has been called upon to provide speakers for luncheon clubs and to guide the development of civic affairs programs in various organizations. The Council was created in order to provide a continuing service. Membership consists of the chairmen of civic affairs organizations, service clubs, religious groups, women's organizations, fraternal bodies, and high school civics teachers. Mass meetings are arranged in communities under the auspices of the local organization. General meetings are held once or twice a year on the campus, usually as a part of the annual Institute of Government. A publication known as *Civic Affairs,* issued each month with the exception of July and August, has an active mailing list of 2,700 in which are represented 292 separate organizations. The nominal membership fee of one dollar does not stand in the way of distributing the material to places where it is useful. The bulletin seeks to present two aspects or functions of governmental work. For instance, each issue will contain an article on street maintenance and one on public libraries, or an article on some city administrative function and some state administrative function. It always includes a column of running comments of general interest and an annotated bibliography of recent material. Membership in the Council has been increasing steadily and civic teachers and chairmen generally agree that the publication, *Civic Affairs,* is a valuable aid.

W. Ballentine Henley

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New Jersey Taxpayers Association.—The Association, long active in sponsoring governmental improvement in New Jersey, this year strengthened its reputation among New Jersey's citizens by championing a revision of the state's local budget act. The new act, known as chapter 211, P.L. 1936, as originally slated for passage, included a provision which would have resulted in an unprecedented increase in local tax rates in many instances. Quick to recognize that such a burden was impossible to carry under the present financial condition of many New Jersey municipalities the Association was able to convince the legislators of the wisdom of its arguments and was successful in having the bill held in committee until the objectionable features were deleted.

Another accomplishment of the Association this year which reflects its influence in improving governmental methods in New Jersey was forcing the continuance for another year of the suspension of mandatory legislation designed to increase salaries of county and municipal employees. This was accomplished in spite of the tremendous opposition by the public employees affected, and was made possible through the ability of the taxpayers organization, as in the case of the budget bill mentioned above, to convince the legislators, at a public hearing on the question, of the insurmountable financial burden which would result for a major portion of the state's municipalities and counties if such suspension were not continued, at least for the duration of the present emergency period.

The New Jersey Taxpayers Association was originally organized by a small group of citizens with foresight and understanding of New Jersey's finanical problems who had the courage to point out to the citizens of their state the end which would result if wasteful and extravagant governmental policies were not checked in time. It has since strengthened its position by a well conceived and actively supported program which exemplifies its slogan of "Better Government at Less Cost" and has built up a large and pow-

erful organization composed of county and local taxpayers associations affiliated with the parent organization from 250 communities as well as a great number of individual citizens.

One of the Association's present major activities is the sponsoring of a state-wide contest among municipal officials for "Making Municipal Reports Readable," fashioned somewhat along the lines of the contest which has been conducted for some years past by the Vermont State Chamber of Commerce. This contest has received wide acclaim by the public press and will do much to bridge the gap of misunderstanding which all too often exists between municipal officials and the public whom they serve.

A. R. Everson, *Executive Secretary*

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Kansas City (Mo.) Civic Research Institute.—This month marks the seventh since Walter Matscheck's resignation as director, after fifteen years with the Institute, since its inception, to accept a position with the Social Science Research Council. During this seven-month period, emphasis has been placed on internal organization and on local publicity in an attempt to gain financial support lost during the depression.

A large deficit was wiped out by special subscription during the summer months. The Institute moved to a new suite of offices, better adapted for its current operations. Plans have been formulated for a complete cataloguing and indexing of its extensive library with the aid of a National Youth Administration project.

The position of membership secretary was abolished. Miss Margaret Klein, a social service worker, was added to the staff to assist in the preparation of a survey of "The Cost and Volume of Social Welfare Activities in Kansas City, Missouri." Miss Klein, an M.A. in social administration from Ohio State University, was formerly on the staff of the Council of Social Agencies. During the summer the staff was further augmented by the voluntary services of Miss Eva Asner, also a social worker.

During the past several months, speeches on the work of the Institute have been presented before nearly all the major social organizations in the city. In addition the Institute prepared a small brochure, "What Are the Facts?", aimed primarily at interesting prominent persons in the community in participating in the direction and work of the Institute.

In coöperation with several other civic organizations, the Institute is again working on the preparation of an adequate permanent registration bill for introduction in the Missouri legislature. It is expected that these groups in Kansas City will work closely with those in St. Louis for the passage of such a law affecting Missouri's two major cities.

The Institute's weekly publication, *Public Affairs,* has now been resumed after discontinuance for the summer months. Recently interest was shown in several issues devoted to the various potential departmental service charges which the city might consider both from the viewpoint of revenue and of special privilege. These have been based on the findings of a municipal revenue study made by the director in 1935 for the New York State Conference of Mayors and Other Municipal Officials. Due to great interest in, and demand for, the Institute's study on homestead exemption, an additional hundred copies have been published.

During the past several months, the director has served as chairman of the Committee on Research and Statistics of the Kansas City University Committee on Advanced Medical Education. The latter committee is seeking to determine the need, advisability and possible establishment of an advanced (last two clinical years) medical college in the city.

Edward W. Harding, *Director*

RECENT BOOKS REVIEWED

EDITED BY GENEVA SEYBOLD

Public Personnel Administration. By William E. Mosher and J. Donald Kingsley. New York, Harper & Brothers, 1936. 588 pp. $5.00.

If ever a book were published when needed, this one was. Hardly has there been a time since 1921, when Charles A. Beard suggested to William E. Mosher that such a book should be written, that it would have been so welcome. The country again is beginning to be civil-service conscious. Many influences have brought this about, not the least of which has been the work of the Commission of Inquiry on Public Service Personnel, "Better Government Personnel," published in 1935, which focused public attention upon the problem and whetted the appetite for further information as to principles and practices in the field of public personnel administration.

Excellent books, of course, have been written on the subject before now. Leonard D. White's stimulating treatment of the problem in his "Introduction to the Study of Public Administration" and in "Trends in Public Administration," one of the monographs of the President's Commission on Social Trends, should not pass unremarked. And there are many others, too numerous to list here, including the later publications of the Commission of Inquiry. But the authors of this volume have done the difficult job of combining both the general and technical aspects of the subject. With a broad, sweeping brush they have painted the main outlines of the evolution of bureaucracy and the development and purposes of the merit system. The first hundred pages of this book should be read by every American citizen. With a fine brush, then, or even an etcher's point, they have sketched in the detail: problems of recruitment and selection; of training, promotion, and transfer; separation and turnover; hours, leaves, and timekeeping; the classification and standardization of positions, of compensation, service ratings; superannuation and retirement systems; and employee relations.

One of the most interesting chapters to this reviewer was that on "Unionism in the Public Service," a puzzling problem that may grow more acute as time goes on. To the unions of federal employees the authors credit some of the marked improvement in working conditions and personnel practice. But what of the right to strike? The authors point out that the "public welfare demands the uninterrupted operation of the postal service, of police protection and water supply" and recognize that strikes in the civil service are clearly contrary to public welfare but at the same time stress the necessity for satisfactory working conditions in the public services before outlawing of the strike can be justified. They tend to agree with Mayers that the threat of a strike is a symptom of a seriously defective personnel system. While this is true enough in a broad sense, a strike issue usually narrows down to hours of work and rates of pay. It is just as conceivable that, under the most perfect personnel administration in the world, postal employees as a class might demand more money, using the strike as a weapon, as it is that teachers would storm legislatures to force increases in their salaries. In the final analysis, nonperformance of an act is the last resort of an individual or group dissatisfied with the compensation provided for performance.

Throughout, the authors have accepted what may be regarded as the most up-to-date and progressive point of view in the personnel field. They would raise the status of the personnel agency and recognize it as an integral part of the staff, an arm of the management, requiring a representative of the civil service commission in the cabinet of the chief executive. In the long controversy between the advocates of a board in charge of personnel and the proponents of a single personnel executive, the authors are squarely on the side of the single executive. They suggest an administrative court to handle appeals. For the time being, however, they would accept division of responsibility corresponding to that in the Model City Charter. They would assign all administrative duties including that of rule-making to a single executive head employed on a full-time basis and constitute the commission a judicial body for the handling of appeals, endowing it with only advisory powers on other matters.

In all American government, of course, federal, state and local, it is primarily the spoils system that is responsible for the administrative inefficiency and waste that exists. The system has safeguarded itself behind a bulwark of constitutional provisions, state statutes and city charters. The personnel objective from the standpoint of the citizen is simple: a qualified person in every governmental position. To attain that objective, however, many present laws and procedures must be changed and the new order protected by carefully phrased legislation. And there must be a new order with the tremendous responsibilities that have been thrust upon government! It is such books as the one under discussion as will lead to an appreciation and understanding of the problem and the direction in which its solution lies. It is a real contribution to the literature in this field.

H. P. J.

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Unemployment Relief in Periods of Depression. by Leah H. Feder. New York, Russell Sage Foundation, 1936. 384 pp. $2.50.

So intense is the influence of recent experience that it will give many a reader who picks up this book at least a momentary start to note that our latest Depression, which we are prone to capitalize, is not included in this study. From 1857 through 1922 is the period covered, during which there were two major and four minor depressions. The study had been planned before the beginning of our most recent depression; had its data been available in 1929 many mistakes in meeting relief problems might have been averted. As it was, Dr. Feder's requests for data on previous depressions to be dug from musty files and yellowed newspapers were met with interest and unusual coöperation. In the midst of a depression people could well see the value of finding out what had happened in previous similar eras.

The history of depressions would seem to demonstrate that we do not learn from experience. Each time there has been a general falling off in business and industry serious enough to require unusual relief measures, some one has excitedly put into effect methods found wanting in previous depressions. Perhaps quite by accident they have later stumbled upon methods whose efficacy had already been proved.

It was Dr. Feder's purpose, and that of the Russell Sage Foundation which sponsored the study, to put into readily available form the gist of experience with unemployment relief in major depressions so that in periods of emergency we can at least begin where we left off.

The study makes no attempt to discuss the economic causes and remedies of depressions, nor does it describe in detail relief brought about through unemployment reserves or through the stabilization and regularization of industry. The emphasis is on relief measures chiefly as administered by organized relief agencies. The analysis and appraisal of these will gird with understanding those who may be faced with problems of meeting future emergencies.

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American State Government. By W. Brooke Graves. New York, D. C. Heath and Company, 1936. 829 pp. $4.00.

Hide this volume in the shelves lest a student from abroad find it and become disillusioned as to state government in this land. The author, who is professor of politi-

cal science at Temple University, here gives a photographic picture of our state legislatures in action and his negatives are candid camera shots at that! The pandemonium in the closing hours of legislatures is reported with accuracy; the widely varying action of governors in enforcing the law in times of emergencies such as strikes and lynchings is candidly set forth, as well as their equally dissimilar actions in granting pardons; there is a frank discussion of the spoils system, an equally critical appraisal of civil service.

The principles, problems, and characteristics of state government are treated. The relation of states with other states and with their own sub-divisions and a discussion of the future of states make up interesting chapters. Selected references at the end of each chapter include many periodicals of recent date, evidence intensifying the impression created by the text that Professor Graves has produced a text book exceptionally up to date.

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The Tenements of Chicago. By Edith Abbott and Associates. Chicago, University of Chicago Press, 1936. 505 pp. $5.00.

Viewing the city from an airplane the passenger who has made no study of housing conditions in Chicago would get no accurate idea of the great crowding there. Chicago's thousands of families of low income live in two-story, frame buildings or cottages, or in sub-divisions of old homes of the wealthy, once spacious one-family dwellings in neighborhoods which a change of fashion has caused to become undesirable. Such a view would not disclose rooming houses crowded so that every room including the kitchen is used as a bedroom, inside rooms with no windows, beds used both day and night; would not show the unsanitary plumbing nor the demoralizing lack of privacy in living conditions.

This book, based on studies made over a period of the last twenty-five years, traces the growth of the city as one nationality group after another came to seek a living in industry and added its housing problem to those already existent. The study is carried through problems created by the depression when relief agencies failed to include rent in the help usually granted, when the burden of housing fell upon the landlord who could not carry the load and when families passed through series of evictions.

Three large housing projects under the federal public housing program now offer some relief from Chicago's over-crowding but will not serve to "clear the slums" since they are largely on vacant lands. The author, who is dean of the School of Social Science Administration of the University of Chicago, believes that to get rid of the old frame tenements the attack should be made in these directions: (1) new building on vacant land where land values are cheap; (2) new building to accompany slum clearance even when land has a high speculative value, which would involve rent subsidies; (3) better tenement-house laws and a continuous, vigorous drive for better enforcement of the tenement-house ordinances that Chicago now has; and (4) making the old houses in which people must continue to live for a long time to become more decently habitable by repair and reconditioning.

*

The Frontiers of Public Administration. By John M. Gaus, Leonard D. White, and Marshall E. Dimock. Chicago, University of Chicago Press, 1936. 146 pp. $2.00.

Here is an examination of foundations. A clear conception premises definition. So busy are administrators, however, with development of programs that frequently they do not take time to think through the definitions upon which administration is based. Their gratitude is due the authors of this monograph.

Public administration is defined as including "the problems, powers, organization, and methods of management employed in enforcing the law and in discharging governmental responsibilities." As it is found in the United States today, Dr. Dimock believes it needs to be humanized and should be fertilized with ideas obtained from business, educational, military, and quasi-governmental administration. The planning aspect of public administration should be more clearly emphasized.

A principle, as defined by Dr. White, means "a hypothesis so adequately tested by observation and/or experiment that it may intelligently be put forward as a guide to action, or a means of understanding."

Responsibility is accountability; discretion while it frequently suggests prudence, discernment, judgment, what may be called self-limitation, also clearly conveys the meaning of liberty to choose between alternatives; organization is a relating of individuals so that their efforts may be more effective in the accomplishment of some humanly evolved purpose; the mechanical view of efficiency is too limited; efficiency is a matter of quality —it is personal satisfaction, also customer satisfaction.

The definitions above are set forth in a discussion of the meaning of principles in public administration, of responsibility and the role of discretion, a theory of organization in public administration, and the objectives of public administration.

*

Public Service and Special Training. By Lewis Meriam. Chicago, University of Chicago Press, 1936. 83 pp. $1.50.

Another valuable monograph in a series on public personnel, following Leonard D. White's "Government Career Service," is this compilation of four lectures by Mr. Meriam who speaks from a background of rich experience in both administration and research.

Which is the more important—a knowledge of general administration or a knowledge of the subject matter in the field in which the administrator is working? Mr. Meriam concedes the importance of the elements of the word "Posdcorb", symbol for the duties of an administrator—planning, organizing, staffing, directing, coördinating, reporting, and budgeting—but maintains that the knowledge of subject matter is equally important. The two must go together.

The university can be of service in developing the two simultaneously. There is little difference in the educational requirements for professional, technical, and scientific positions, whether the student is to find employment with the government or with a private employer. Supplementing the courses in the professional schools and other departments in the graduate schools there should be special courses in public administration which should be cultural and coördinating. The young graduate has a better chance to advance into administrative positions from the professional, scientific, and technical entrance gates, Mr. Meriam believes, than to step directly into an administrative position. With a strong foundation of a special field or profession he can obtain the knowledge of administration, if need be, through post-entry or in-service training.

*

American Planning and Civic Annual. Edited by Harlean James. Washington, D. C., American Planning and Civic Association, 1936. 170 pp. $3.00.

The material in the 1936 annual is a departure from that of the annuals of other years which endeavored to mark and evaluate progress made by the federal government in planning, housing, and land-uses, present a survey of conservation and development of parks and forests, and describe state planning activities. Rather, the difference is in the presentation of the material, being in the form of papers presented at five conferences held during this year—the Conference on the National Park Service in Washington, two regional conferences in Minnesota and Alabama and a national conference in Hartford, Connecticut, conducted by the National Conference on State Parks, and the Joint Conference on Planning held in Richmond, Virginia.

Papers in Part I of the volume fall under the general subjects of national planning, national parks, the regional park system of Washington, D. C., state planning, roadside improvement, and state parks. Section II, consisting of the proceedings of the Joint Conference on Planning, discusses planning as it affects and deals with the city, the county, the state, the region, and the nation.

The annual, as usual, is well illustrated.

*

A Study of Public Recreation in Cleveland. By Leyton E. Carter and Edward A. Levy. Cleveland, Cleveland Foundation, 1936. 148 pp. mimeo. Apply to the Cleveland Foundation.

This is an inventory and appraisal of the public recreation facilities of Cleveland with a study of their financing and personnel, on the basis of which recommendations are made for the improvement of the recreation program. The study may well serve as a model for lay groups in other communities wishing to make similar surveys in its method of approach and excellent presentation.

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